

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

December 13, 2021

5:30pm CLOSED Session

Regular Session immediately follows the 6:00 pm meeting of the Sierra County Board of Education

Downieville: Downieville School, 130 School St, Downieville CA 95936

****Masks are required for in-person attendance****

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District will suspend the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing.

Zoom: <https://us02web.zoom.us/j/85833327452>

Phone dial-in: 669-900-9128
(Press *6 to unmute)

Webinar ID: 858 3332 7452

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyoofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING

I. REPORT OUT FROM CLOSED SESSION

J. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION

1. Election of Officers for 2022
 The Secretary of the Board/County Superintendent will call for the election of a President. After the election is completed, the Secretary will turn the meeting over to the newly elected President. The President will then call for the election of the Vice President and the Clerk of the Board.
 - a. President
 - b. Vice President
 - c. Clerk of the Board
2. The President will appoint Board Representatives to the following committees:
 - a. Nominate and Appoint two Board members to Facilities Committee
 Currently: WRIGHT/MOORE
 - b. Nominate and Appoint two Board members to Negotiations Committee
 Currently: HALL/MOORE (Alternates: STANNARD/POTTER)
 - c. Nominate and Appoint two Board members to Transportation Committee-
 West Side
 Currently: HALL/WRIGHT
 - d. Nominate and Appoint two Board members to Transportation Committee-
 East Side
 Currently: POTTER/MOORE
 - e. Nominate and Appoint two Board members to Technology Committee
 Currently: HALL/STANNARD
3. Approval of the Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2022^^

K. INFORMATION/DISCUSSION ITEMS

1. Superintendent’s Report
 - a. Sierraville School Site
 - b. Downieville WASC
 - c. Downieville Facilities
 - d. Air Purifiers
 - e. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
Renewal	2021-22	8	Plumas	SPJUSD	Work in Sierra County	n/a
Renewal	2021-22	10	Plumas	SPJUSD	Work in Sierra County	n/a
Renewal	2021-22	11	Plumas	SPJUSD	Work in Sierra County	n/a

2. Business Report
 - a. Account Object Summary-Balance from 07/01/2021 to 11/30/2021**
 - b. Third Month Enrollments for the 2021-2022 School Year**
 - c. The Sierra-Plumas Joint Unified School District Office will be closed to the public for winter break from December 20, 2021 through December 31, 2021 (returning January 3)
3. Staff Reports (5 minutes)
4. SPTA Report (5 minutes)
5. Board Member Reports (5 minutes)
6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

L. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held November 09, 2021**
2. Approval of minutes for the Special Board Meeting held November 18, 2021**
3. Approval of Board Report-Checks Dated 11/01/2021 through 11/30/2021**

M. ACTION ITEMS

1. New Business
 - a. Mask Mandate
 - b. Approval of Resolution Calling for State Officials to Not Require the COVID-19 Vaccine for Students and Staff, Resolution No. 22-009D^^
 - c. Adoption of 2021-2022 First Interim Actuals and Criteria & Standards Report as of October 31, 2021**
 - d. Approval of Educator Effectiveness Plan**
 - e. Approval of the Tentative Agreement for Sierra-Plumas Teachers Association, 2021-22 & 2022-23 Negotiations^^
 - f. Approval of the Completion of Bargaining for the Sierra-Plumas Teachers Association, 2021-22 & 2022-23 Negotiations^^
 - g. Approval of the Tentative Agreement for Administrative Employees, 2021-22 & 2022-23 Negotiations^^
 - h. Approval of the Completion of Bargaining for the Administrative Employees, 2021-22 & 2022-23 Negotiations^^
 - i. Approval of the Tentative Agreement for Classified Employees, 2021-22 & 2022-23 Negotiations^^
 - j. Acceptance of resignation for Niecea Freeman, Lead Teacher, Downieville School, effective October 1, 2021**
 - k. Approval of assignment of Katrina Bosworth, Lead Teacher, Downieville School, effective November 01, 2021
 - l. Downieville Site Council Leadership Proposal**
 - m. Approval of assignment of Michael Wilkinson, Downieville, Custodian, .38 FTE (3 hours daily), effective December 13, 2021
 - n. Acceptance of resignation for Sharie Jackowiak, Bus Driver, effective December 19, 2021**
 - o. Approval of assignment of Kimberly Askew, Educational Research Technician, Districtwide, .25 FTE (10 hours weekly), effective November 29, 2021
 - p. Approval of assignment of Caleb Dorsey, Extra Duty, Textbook Adoption 2021-2022
 - q. Approval of assignment of Danielle Jackson, Loyalton Elementary School, Instructional Aide, .33 FTE (2 hours daily), effective November 19, 2021
 - r. Approval of assignment of Michael Simpkins, Loyalton High School, 2021-2022 Boys JV Basketball Coach
 - s. Approval of assignment of Andy Genasci, Loyalton High School, 2021-2022 Boys Varsity Basketball Coach
 - t. Approval of assignment of Craig Sheridan, Loyalton High School, 2021-2022 Girls Varsity Basketball Coach
 - u. Approval of assignment of Lenny Stahl, Loyalton Middle School, 2021-2022 7th Grade Boys Basketball Coach
 - v. Approval of assignment of Joel Armstrong, Loyalton Middle School, 2021-2022, 8th Grade Boys Basketball Coach
 - w. Approval of assignment of Laurie Petterson, Loyalton Middle School 2021-2022 7th/8th Grade Girls Basketball Coach

- x. Approval of utilizing AB 361 for meetings conducted through January 11, 2022
***This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*
***Zoom will be available for the public with or without utilizing AB 361*


BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- y. 6120—Response to Instruction and Intervention
 - 1. Board Policy, *NEW^^*
- z. 6146.1—High School Graduation Requirements
 - 1. Board Policy, *revisions^^*
 - 2. Administrative Regulation, *revisions^^*
- aa. 6164.4—Identification and Evaluation of Individuals for Special Education
 - 1. Board Policy, *revisions^^*
 - 2. Administrative Regulation, *revisions^^*
- bb. 6164.5—Student Success Teams
 - 1. Board Policy, *revisions^^*
 - 2. Administrative Regulation, *revisions^^*

N. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on January 11, 2022 at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Masks are required for in-person attendance. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

O. ADJOURN



James Berardi, Superintendent

- ** enclosed
- * handout
- ^^ County agenda backup

James Berardi, Superintendent (jberardi@spjUSD.org)
Kristie Jacobsen, Administrative Assistant to the Superintendent (kjacobsen@spjUSD.org)
Nona Griesert, Business Manager (ngriesert@spjUSD.org)
Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,790,229.00	1,790,229.00	1,167,700.59	514,085.38	108,443.03
1105	Per Diem - Same Day Travel	100.00	100.00			100.00
1115	Extra Duty Hourly	2,000.00	2,000.00		2,215.00	215.00-
1120	Certificated Substitutes	27,210.00	27,210.00		11,200.00	16,010.00
1300	Certificated Superv/Admin Sala	247,987.00	247,987.00	133,257.32	96,533.80	18,195.88
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00		1,000.00	13,000.00
Total for Object 1000		2,081,526.00	2,081,526.00	1,300,957.91	625,034.18	155,533.91
2100	Instructional Aides Salaries	238,973.00	238,973.00	151,312.04	52,943.39	34,717.57
2115	Inst. Aide Extra Duty	1,000.00	1,000.00		430.32	569.68
2120	Instructional Aides Substitute	2,500.00	2,500.00		2,212.00	288.00
2200	Classified Support Salaries	328,709.00	328,709.00	165,640.79	108,759.06	54,309.15
2201	Bus Driver	55,098.00	55,098.00	33,124.98	12,405.77	9,567.25
2215	Classified Extra Duty	7,500.00	7,500.00		2,852.22	4,647.78
2220	Classified Support Substitute	18,000.00	18,000.00		13,660.61	4,339.39
2300	Classified Sup/Admin Salaries	99,843.00	99,843.00	1,695.30	20,580.35	77,567.35
2400	Clerical & Office Salaries	151,076.00	151,076.00	93,211.62	53,194.44	4,669.94
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		370.06	4,629.94
2900	Other Classified Salaries	4,396.00	4,396.00	3,058.65	1,006.60	330.75
2915	Other Classified Extra Duty				140.00	140.00-
Total for Object 2000		912,095.00	912,095.00	448,043.38	268,554.82	195,496.80
3101	State Teachers Retirement Syst	548,894.00	548,894.00	214,962.93	101,692.76	232,238.31
3102	State Teachers Retirement Syst	8,761.00	8,761.00			8,761.00
3201	Public Employees Retirement Sy	1,000.00	1,000.00		311.58	688.42
3202	Public Employees Retirement Sy	222,602.00	222,602.00	87,351.40	52,698.14	82,552.46
3311	OASDI-Certificated Positions	1,890.00	1,890.00		202.74	1,687.26
3312	OASDI-Classified Positions	55,253.00	55,253.00	26,820.89	16,548.90	11,883.21
3321	Medicare-Certificated Position	29,304.00	29,304.00	18,386.18	8,551.58	2,366.24
3322	Medicare-Classified Positions	12,941.00	12,941.00	6,282.56	3,879.46	2,778.98
3401	Health & Welfare -Certificated	417,461.00	417,461.00	311,583.23	137,919.80	32,042.03-
3402	Health & Welfare-Classified Po	157,829.00	157,829.00	106,971.32	74,332.52	23,474.84-
3501	State Unemployment Insurance-C	26,460.00	26,460.00	6,855.68	3,138.08	16,466.24
3502	State Unemployment Insurance-	11,209.00	11,209.00	2,238.60	1,388.49	7,581.91
3601	Workers' Compensation Insuranc	70,315.00	70,315.00	41,304.22	18,919.84	10,090.94
3602	Workers' Compensation Insuranc	30,139.00	30,139.00	13,598.32	9,302.95	7,237.73
3901	Other Benefits, Certificated P	70,147.00	70,147.00	70,146.00	20,870.67	20,869.67-
Total for Object 3000		1,664,205.00	1,664,205.00	906,501.33	449,757.51	307,946.16

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2022, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	85,055.00	85,055.00	8,553.06	16,566.39	59,935.55
4300	Class Mat'l and Supplies	45,316.00	45,316.00	5,273.06	27,066.04	12,976.90
4301	Class Consumable Mat'l	6,000.00	6,000.00	72.11	969.58	4,958.31
4302	Class Paper/Toner	9,000.00	9,000.00	234.59	6,155.90	2,609.51
4305	Other Student M&S	36,000.00	36,000.00	6,765.73	1,674.21	27,560.06
4320	Custodial Grounds Supplies	30,000.00	30,000.00	6,134.27	25,652.56	1,786.83-
4330	Office Supplies	19,500.00	19,500.00	1,753.49	3,682.14	14,064.37
4350	Vehicle Maint. M&S	44,000.00	44,000.00	1,646.16	3,125.14	39,228.70
4351	Vehicle FUEL	20,500.00	20,500.00	13,609.22	2,989.57	3,901.21
4399	M&S Misc -undesignated	34,405.00	34,405.00			34,405.00
4400	Non-Capital Equipment (Up to \$	171,377.00	171,377.00	1,235.17	134,659.74	35,482.09
	Total for Object 4000	501,153.00	501,153.00	45,276.86	222,541.27	233,334.87
5100	Subagreement for Services	185,000.00	185,000.00	156,949.75	17,050.25	11,000.00
5200	Travel & Conferences	35,280.00	35,280.00	25,537.05	5,345.43	4,397.52
5300	Dues & Membership	13,250.00	13,250.00	1,915.46	7,696.18	3,638.36
5400	Insurance-Fire, liability, etc	108,500.00	108,500.00		143,543.55	35,043.55-
5510	Power	118,750.00	118,750.00	70,686.96	31,537.04	16,526.00
5520	Garbage	5,000.00	5,000.00	5,146.90	1,713.10	1,860.00-
5530	Water	55,000.00	55,000.00	34,996.79	20,003.21	.00
5540	Propane	89,000.00	89,000.00	76,765.57	8,234.43	4,000.00
5590	Miscellaneous Utilities	15,000.00	15,000.00	12,670.22	2,329.78	.00
5600	Rentals, Leases & Repairs	83,750.00	83,750.00	10,772.41	54,458.58	18,519.01
5810	Legal Expenses	7,500.00	7,500.00	3,711.50	1,288.50	2,500.00
5812	Board Election Expense	2,000.00	2,000.00			2,000.00
5840	Audit Expense	13,785.00	13,785.00			13,785.00
5860	Solid Waste Tax	10,000.00	10,000.00	7,653.94	3,846.06	1,500.00-
5890	Contracts/Servic	537,132.00	537,132.00	468,311.86	80,622.43	11,802.29-
5899	SCOE Interagency Reimburse			6,425.42	12,282.05	18,707.47-
5900	Communications	3,500.00	3,500.00		2,204.05	1,295.95
5910	Telephone-Monthly Service	12,275.00	12,275.00	7,310.81	3,256.69	1,707.50
	Total for Object 5000	1,294,722.00	1,294,722.00	888,854.64	395,411.33	10,456.03
6200	Building & Improvements	205,000.00	205,000.00			205,000.00
6400	Equipment	22,500.00	22,500.00	24,657.39		2,157.39-
6500	Equipment Replacement	55,000.00	55,000.00	8,688.75	9,000.00	37,311.25
	Total for Object 6000	282,500.00	282,500.00	33,346.14	9,000.00	240,153.86

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	83,625.00	83,625.00			83,625.00
	Total for Object 7000	188,075.00	188,075.00	104,450.00	.00	83,625.00
	Total for Fund 01 and Expense accounts	6,924,276.00	6,924,276.00	3,727,430.26	1,970,299.11	1,226,546.63
Fund 13 - Cafeteria						
2200	Classified Support Salaries	83,606.00	83,606.00	58,063.61	22,281.81	3,260.58
2215	Classified Extra Duty	500.00	500.00		399.39	100.61
2220	Classified Support Substitute	1,500.00	1,500.00			1,500.00
	Total for Object 2000	85,606.00	85,606.00	58,063.61	22,681.20	4,861.19
3202	Public Employees Retirement Sy	17,875.00	17,875.00	11,801.93	4,567.46	1,505.61
3312	OASDI-Classified Positions	5,147.00	5,147.00	3,487.74	1,358.13	301.13
3322	Medicare-Classified Positions	1,204.00	1,204.00	815.56	317.58	70.86
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,260.98	.40
3502	State Unemployment Insurance-	1,052.00	1,052.00	290.26	113.38	648.36
3602	Workers' Compensation Insuranc	2,804.00	2,804.00	1,765.56	687.52	350.92
	Total for Object 3000	45,619.00	45,619.00	30,436.67	12,305.05	2,877.28
4340	Food Service	7,500.00	7,500.00	4,689.79	1,444.22	1,365.99
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	55,000.00	55,000.00	36,666.52	16,185.40	2,148.08
	Total for Object 4000	67,500.00	67,500.00	41,356.31	17,629.62	8,514.07
5200	Travel & Conferences	500.00	500.00	121.61		378.39
5600	Rentals, Leases & Repairs	5,000.00	5,000.00		5,691.83	691.83-
5800	Services & Operating Expense	400.00	400.00	400.00		.00
5890	Contracts/Servic	500.00	500.00		406.00	94.00
	Total for Object 5000	6,400.00	6,400.00	521.61	6,097.83	219.44-
	Total for Fund 13 and Expense accounts	205,125.00	205,125.00	130,378.20	58,713.70	16,033.10
Fund 40 - Dist Build						
6200	Building & Improvements			5,704.13		5,704.13-
	Total for Fund 40, Expense accounts and Object 6000	.00	.00	5,704.13	.00	5,704.13-
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00			15,000.00

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Fund 73, Expense accounts and Object 5000	15,000.00	15,000.00	.00	.00	15,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	<u>7,144,401.00</u>	<u>7,144,401.00</u>	<u>3,863,512.59</u>	<u>2,029,012.81</u>	<u>1,251,875.60</u>

ENROLLMENT BY SCHOOL MONTH - 2020-2021

**As of 12/08/2021

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2020-2021	21	192	10	55	17	101	5	included in site #	401
1st Day 2021-2022	24	189	8	66	15	98	6	included in site #	406

	Month								
September	1	25	189	8	66	15	97	6	included in site # 406
08/25/21-09/17/21									
October	2	26	191	8	66	15	96	7	included in site # 409
09/20/21-10/15/21									
November	3	25	184	8	65	14	97	7	included in site # 400
10/18/21-11/10/21									
December	4								included in site # 0
11/15/21-12/10/21									
January	5								included in site # 0
12/13/21-01/21/22									
February	6								included in site # 0
01/24/22-02/18/22									
March	7								included in site # 0
02/22/22-03/18/22									
April	8								included in site # 0
03/21/22-04/15/22									
May	9								included in site # 0
04/18/22-05/13/22									
June	10								included in site # 0
05/16/22-06/10/22									

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

Long-Term ISP	
DES	0
LES	5
DHS	0
LHS	13

2018-2019	SPJUSD	SCOE	Washoe
P1 ADA	394.66	0.88	14.37
P2 ADA	396.41	2.15	12.27
Annual	396.43	3.46	12.53

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

November 09, 2021

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District held this meeting exclusively via Zoom videoconferencing.

Immediately followed the 6:00pm meeting of the Sierra County Board of Education

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 7:57pm.

B. ROLL CALL

PRESENT: *Mike Moore, President
Allen Wright, Vice President
Christina Potter, Clerk
Patty Hall, Member
Nicole Stannard, Member*

ABSENT: *None*

C. APPROVAL OF AGENDA

HALL motioned to approve the agenda with the amendment to move the Liberty presentation up before Information/Discussion Items. Second by WRIGHT.

5/0

D. ACTION ITEMS

1. Old Business

- a. Liberty Charging Stations – presentation and Q&A with Matt Newberry from Liberty Utilities
STANNARD motioned to not consider any charging stations at any of the District sites at this time. Second by POTTER.
5/0

~~D.E.~~ INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Strategic Planning update
BERARDI: First meeting held last Friday (11/5), and second meeting scheduled for tomorrow (11/10) with board members and administrators. During the second meeting we will schedule a community meeting for input districtwide at a later date.
- b. Downieville WASC
BERARDI: A WASC team was in Downieville today for a site visit. A report will be sent to us in 4-6 weeks regarding accreditation.
- c. Sierraville School site update
BERARDI: Letting the community know that we are moving forward with selling the Sierraville School site to Sierra County. Their intent is to turn the old school site into a community center.
- d. Classified Salary Schedule change again January 2022 with minimum wage increase to \$15/hour
BERARDI: This is the final year of increases for the minimum wage to hit \$15.

- e. CIF Sports Test-to-Play Requirement
BERARDI: Currently waiting for a response from the Health Department on what the mask requirement will be along with the test-to-play requirement for the winter sports.
2. Business Report
 - a. Account Object Summary-Balance from 07/01/2021 to 10/31/2021
 - b. First and Second Month Enrollments for the 2021-2022 School Year
 3. Staff Reports

LES—CERESOLA: *Thank you to all the parents speaking tonight and for your children. We are trying every day, every way we can, to provide a sense of normalcy for the students. The annual Fall Festival was a success. We were able to hold a Book Fair again with some limitations, but happy to bring back as many of our normal activities as possible. The garden will be closing for the winter, starting back up in the spring. Parent-Teacher conferences taking place next week, in-person again this year. Basketball is starting again for 3rd-8th grade this year.*

LHS—MESCHERY: *Wrapped up Quarter 1 with report cards sent out today. Kim Askew has been super helpful in getting some issues with PowerSchool worked out recently. Homecoming went well and everyone had a lot of fun. Ready to roll into basketball, ski and snowboard. Quarter 1 Site Council meeting was held, looking at School Plan for Student Achievement and reviewing goals from last year. Working to improve communication with LHS stakeholders (i.e. website (www.loyaltonhighschool.org) vs. Facebook). Very encouraged by the District Strategic Planning taking place for the future of our District.*

DES & DHS—BERARDI: *Appreciate all the parents speaking tonight. We have new teachers in Downieville this year that are working well so far. We had Spirit Week before Halloween with students dressing up and then the Downieville October Carnival where I was pied in the face. We're in the middle of our WASC accreditation renewal process which is going well. Strategic Planning is looking like a positive and promising process for our District.*

Ag Department & Ski Team—GRIFFIN: *Pumpkin carving was opened up to the community. Attended the National FFA Convention, awarded 3 American Degrees – highest degree possible in FFA. Students have 4 years after high school graduation to achieve these degrees. Speaking contest coming up in Fall River. Fall Banquet on October 23rd. Excited for the Ski and Snowboard team starting up soon with the first event on January 7th.*
 4. SPTA Report

PRESIDENT—PETTERSON: *Excited to hear about Strategic Planning and see what becomes of it. Sunshine proposal was submitted with negotiations slated to start November 30th and December 7th.*
 5. Board Members' Report

WRIGHT: *Would like to see us following the agenda better and address items at the appropriate times as they appear on the agendas.*

POTTER: *Thank you to the parents and community members coming out and speaking up tonight.*
 6. Public Comment

Multiple speakers were heard regarding the following topics in no particular order:

 - speaking against mask mandates
 - speaking against vaccine mandates

-asking what the ramifications are of not following and/or enforcing the mandates

-requests for in-person meetings

-calling for the resignation of Board member Mike Moore

STACI ARMSTRONG, CALI GRIFFIN AND STACEY HOOD—LHS staff: (summary for minutes) Spoke about the importance of filling the open Teacher position at LHS (item “i” under New Business – 7th/8th Grade ELA/Social Studies Teacher). LHS needs another teacher to help ensure students are receiving necessary services. It is challenging for LHS when the principal is not available to perform principal duties when having to teach a class every day due to the current vacancy.

E.F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held October 12, 2021
2. Approval of Board Report-Checks Dated 10/01/2021 through 10/31/2021

HALL/STANNARD

5/0

F.G. ACTION ITEMS

~~1. Old Business~~

- a. ~~Liberty Charging Stations presentation and Q&A with Matt Newberry from Liberty Utilities~~

2. New Business

- a. Approval of Long-Term Substitute Daily Rate increase to \$165
WRIGHT/HALL
5/0
- b. Acceptance of the Sierra-Plumas Teachers Association Sunshine Proposal for the 2021-2022 School Year to open negotiations
STANNARD/HALL
5/0
- c. Educator Effectiveness Plan discussion (approval in December)
HALL motioned to approve the intent to write a plan for receiving and utilizing Educator Effectiveness funds as was done in the County meeting.
Second by STANNARD.
5/0
- d. Authorization for the Superintendent to enter into a partnership with Sierra County Behavioral Health to receive and utilize Mental Health Student Services Act Grant funds
HALL/STANNARD
5/0
- e. Authorization for the Superintendent to enter into the Real Property Purchase and Sale Agreement with the County of Sierra regarding the Sierraville School site, Contract 2022-011D
WRIGHT/STANNARD
5/0
- f. Approval to purchase new copy machines for Loyalton Elementary School, Loyalton High School, and Downieville School
WRIGHT/STANNARD
5/0
- g. Acceptance of resignation for Amy Burt, Loyalton Elementary School, Instructional Aide, .33 FTE (2 hours/day), effective November 1, 2021

STANNARD/HALL

5/0

- h. Authorization to fill Instructional Aide, Loylton Elementary School, .33 FTE (2 hours/day)

STANNARD/HALL

5/0

- i. Authorization to fill Teacher (ELA/Social Studies 7th & 8th), Loylton High School, 1.0 FTE

STANNARD/HALL

5/0

- j. Approval of assignment of Aimee Phebus, Loylton High School, 2021-2022 JV Girls Basketball Coach

STANNARD/HALL

5/0

- k. Approval of Job Description and Salary Schedule for Educational Research Technician (already approved as a County position in June 2010, but needed on the District side now)

HALL/POTTER

5/0

- l. Authorization to fill Educational Research Technician, Districtwide, .25 FTE (10 hours weekly)

WRIGHT/HALL

5/0

- m. Approval of assignment of Amber Baca-Sainsbury to Extra Duty, Response to Intervention for Downieville K-12

HALL/WRIGHT

5/0

- n. Approval of assignment of Cynthia Gelatt, Library Aide, Downieville, .33 FTE (2 hours/day), effective November 8, 2021

HALL/WRIGHT

5/0

- o. Downieville Site Council plan/update

Discussion only, no action was taken. Table and bring back in December.

- p. Downieville Administration

Discussion only, no action was taken. Table and bring back in December.

- q. Approval of utilizing AB 361 to conduct the next scheduled board meeting via Zoom videoconferencing – December 13, 2021

STANNARD motioned to utilize AB 361 with a hybrid model for Board members. Second by POTTER.

The meeting will be held in-person in Downieville in December, but Board members have the option to attend via Zoom if they so choose due to health and safety concerns. Zoom will also be available for the public.

5/0

G.H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on December 13, 2021 (*a Monday*), beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm.

Location TBD. Zoom videoconferencing will be available for the public.

In Downieville for in-person option.

****In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the*

Governing Board of the Sierra-Plumas Joint Unified School District will suspend the Brown Act teleconferencing requirements for any Board members that choose to participate via Zoom videoconferencing.

2. Suggested Agenda Items

None

H.I. ADJOURN at 9:44pm

HALL/MOORE

5/0

Christina Potter, Clerk

James Berardi, Superintendent

MINUTES FOR THE *SPECIAL MEETING* OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

November 18, 2021

5:30pm

Loyalton: Loyalton Elementary School, 111 Beckwith Road, Loyalton CA 96118

Zoom videoconferencing was also available.

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District is suspending the Brown Act teleconferencing requirements for any Board members that choose to participate via Zoom videoconferencing.

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 5:30pm.

B. ROLL CALL

PRESENT: *Mike Moore, President
Christina Potter, Clerk
Patty Hall, Member
Nicole Stannard, Member*

ABSENT: *Allen Wright, Vice President*

C. APPROVAL OF AGENDA

HALL motioned to approve the agenda with the addition of the Flag Salute.

Second by Stannard.

4/0

D. FLAG SALUTE

D.E. PUBLIC COMMENT

CANDY CORCORAN—parent/community rep: Want to hear from Mr. Mike Moore a formal response in regards to the request for his resignation.

KELLY CHAMPION—parent: Don't feel that Mr. Moore is representing what the people in his district truly want.

UNKNOWN—public member: See a need for a Registered Nurse in our District, especially in this time of COVID. The clinic is being overwhelmed with kids being sent home from school at the current Nurse's recommendations and kids are missing more school than necessary because of it.

E.F. INFORMATION/DISCUSSION ITEMS

1. Comment by Sierra County District One Supervisor, Lee Adams

ADAMS: I am here as one member of the County Board of Supervisors in lieu of any invited County Staff. The County has no role in the daily operation of public schools.

That is the domain of an elected School Board. I would recommend that the School Board consult with their legal counsel with respect to the ramifications of any decisions they may or may not be making.

2. Discussion regarding Mask Mandates and Vaccine Mandates

Discussion only with community members present. No action was taken during this meeting.

~~F.G.~~ ADVANCED PLANNING

1. Next Regular Board Meetings will be held on December 13, 2021 (*a Monday*), beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. The meetings will be held at Downieville School, 130 School St, Downieville CA 95936 for an in-person option. Zoom videoconferencing will also be available.

****In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District will suspend the Brown Act teleconferencing requirements for any Board members that choose to participate via Zoom videoconferencing.*

2. Suggested Agenda Items
-Action regarding mask mandates and vaccine mandates

~~G.H.~~ ADJOURN by *President, Mike Moore, at 8:09pm*

Christina Potter, Clerk

James Berardi, Superintendent

Checks Dated 11/01/2021 through 11/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085056	11/10/2021	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		1,171.85
00085057	11/10/2021	AMAZON CAPITAL SERVICES	01-4300	Books	42.85	
				BOTTLED WATER		
				classroom supplies	50.37	
				Supplies	141.48	
			01-4302	Colored Paper	129.91	
			01-4320	BUS DRIVER SUPPLIES	61.84	
				cleaning supplies	92.61	
				Face Masks	32.70	
				shades	871.20	1,422.96
00085058	11/10/2021	AMERIGAS	01-5540	PROPANE	5,695.35	
			01-5899	PROPANE	505.98	6,201.33
00085059	11/10/2021	APPLE COMPUTER, INC.	01-4400	MAC MINI		775.05
00085060	11/10/2021	BATTERIES PLUS BULBS	01-9510	Duracell Lithonia Battery		23.00
00085061	11/10/2021	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00085062	11/10/2021	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,921.88	
			01-5899	WATER AND SEWER - LOYALTON SITES	234.47	4,156.35
00085063	11/10/2021	CURRENT ELECTRIC & ALARM, INC.	01-6500	SERVICE AGREEMENT		7,000.00
00085064	11/10/2021	CWDL CERTIFIED PUBLIC ACCOUNTANTS	01-9510	AUDIT FEES	6,892.50	
			01-9515	AUDIT FEES	689.25-	6,203.25
00085065	11/10/2021	DOCUMENT TRACKING SERVICES, LLC	01-5890	SCHOOL ACCOUNTABILITY REPORTING		1,053.00
00085066	11/10/2021	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		768.16
00085067	11/10/2021	GRANDI RANCH	01-4300	Supplies		501.83
00085068	11/10/2021	CAROLINE GRIFFIN	01-5200	CONFERENCE REIMBURSEMENT	667.72	
				Hotel Room	119.78	787.50
00085069	11/10/2021	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00085070	11/10/2021	HUNT & SONS, INC.	01-5590	HEATING OIL	2,329.78	
			01-9510	HEATING OIL	13.98	2,343.76
00085071	11/10/2021	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		9,045.27
00085072	11/10/2021	LEARNING A-Z	01-5890	RAZ-KIDS LICENSE		314.64
00085073	11/10/2021	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	6,169.55	
			01-5899	ELECTRIC - LOYALTON SITES	138.24	6,307.79
00085074	11/10/2021	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		39.24
00085075	11/10/2021	PRODUCERS DAIRY	13-4700	DAIRY PRODUCTS		1,134.55
00085076	11/10/2021	MIKE MOORE	76-9576	H/W REIMBURSEMENT		967.73
00085077	11/10/2021	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		108.60
00085078	11/10/2021	NEXVORTEX, INC	01-5899	PHONE SERVICES	26.84	

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

ESCAPE ONLINE

Checks Dated 11/01/2021 through 11/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085078	11/10/2021	NEXVORTEX, INC	01-5910	PHONE SERVICES	402.58	429.42
00085079	11/10/2021	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	188.14	
			13-4700	CAFE FOOD/SUPPLIES	2,345.43	2,533.57
00085080	11/10/2021	OFFICE DEPOT	01-4330	OFFICE SUPPLIES	4.74	
			01-5899	OFFICE SUPPLIES	1.58	6.32
00085081	11/10/2021	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		25.62
00085082	11/10/2021	PLAZA TIRE & AUTO SERVICE	01-4350	Vehicle maintenance		417.22
00085083	11/10/2021	PLUMAS UNIFIED SCHOOL DISTRICT	01-5600	TRANSPORTATION AGREEMENT	33,790.36	
			01-5890	TRANSPORTATION AGREEMENT	6,758.07	40,548.43
00085084	11/10/2021	POWERSCHOOL GROUP LLC	01-5890	PD+ SUBSCRIPTION		1,183.56
00085085	11/10/2021	QUILL CORPORATION	01-4300	STUDENT PACKET ENVELOPES		51.46
00085086	11/10/2021	REED'S LOCKSMITHING, INC.	01-4320	KEYS		3.26
00085087	11/10/2021	SCHOLASTIC INC.	01-4300	Classroom supplies		258.23
00085088	11/10/2021	SCHOOL SPECIALTY LLC	01-4330	office supplies		177.00
00085089	11/10/2021	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		23.65
00085090	11/10/2021	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00085091	11/10/2021	SIERRA COUNTY TREASURER	01-5860	SOLID WASTE FEE - ALL SITES		3,846.06
00085092	11/10/2021	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	22.82	
				Supplies	342.92	
			01-4320	MAINT. SUPPLIES	437.93	
				MAINT/CUSTODIAL SUPPLIES	234.06	
			01-4350	MISC. BUS SUPPLIES	55.02	
			01-5899	TUPE SIGN INSTALL	398.05	1,490.80
00085093	11/10/2021	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	17,050.25	
			01-5890	TRANSPORTATION	2,449.75	19,500.00
00085094	11/10/2021	STAPLES ADVANTAGE	01-4300	BOTTLED WATER	15.98	
			01-4305	library supplies	73.24	89.22
00085095	11/10/2021	SUPERIOR REGION CATA	01-5200	CATA		110.00
00085096	11/10/2021	SYSCO SACRAMENTO	01-9210	CAFETERIA - FOOD AND SUPPLIES	88.38	
			13-4340	CAFETERIA - FOOD AND SUPPLIES	183.56	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	817.03	1,088.97
00085097	11/10/2021	TANDY LEATHER COMPANY	01-4300	Craft supplies		326.85
00085098	11/10/2021	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		149.00
00085099	11/10/2021	TRI COUNTY SCHOOLS INS. GR.	01-3901	NOV21 HEALTH INSURANCE	3,902.28	
			01-9535	NOV21 HEALTH INSURANCE	8,745.72	
			76-9576	NOV21 HEALTH INSURANCE	59,604.32	72,252.32

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ESCAPE ONLINE

Checks Dated 11/01/2021 through 11/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085100	11/10/2021	U.S. BANK	01-4300	classroom supplies	279.38	
				Welding Supplies	81.36	
			01-4301	CLASSROOM SUPPLIES	177.81	
			01-4302	CLASSROOM SUPPLIES	148.74	
			01-4320	furniture	282.94	
				OUTDOOR LIGHTS	482.52	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				CABLE ADAPTERS	148.01	
				GRADING SOFTWARE	90.00	
			01-4350	FUEL FOR MAINT.	216.51	
				Vehicle Repair	612.48	
			01-4400	Classroom supplies	782.93	
				DOCUMENT CAMERA	782.93	
				WEBSITE HOSTING	417.00	
	ZOOM SUBSCRIPTION	56.42				
	ADOBE PRO SUBSCRIPTION	3.75	4,574.02			
00085101	11/10/2021	U.S. BANK VOYAGER	01-4305	FUEL FOR ATHLETIC TRIPS	421.38	
			01-4351	BUS FUEL	1,429.39	
				Fuel for Maintenance	259.45	
			01-5899	Fuel for Maintenance	15.76	2,125.98
00085102	11/10/2021	ALLEN WRIGHT	76-9576	H/W REIMBURSEMENT		920.14
Total Number of Checks					47	202,946.46

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	43	136,785.56
13	Cafeteria Fund	3	4,668.71
76	Warrant/Pass Though (payroll)	3	61,492.19
Total Number of Checks		47	202,946.46
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			202,946.46

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

ESCAPE ONLINE

Sierra-Plumas Joint Unified School District



First Interim Budget 2021/22

December 13, 2021
James Berardi/Superintendent

Sierra-Plumas Joint Unified School District
2021-2022 First Interim
Actuals as of October 31, 2021
Presented December 13, 2021



The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - *projections, not forecasts*. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

Student Attendance/Enrollment:

Attendance:	2016/2017 P2	2017/2018 P2	2018/19 P2	2019/20 P2	2020/21 P2	2021/22 Proj
Downieville Elementary	21.97	24.73	26.42	29.86	29.86	29.86
Downieville Jr. High	9.94	7.33	4.65	6.65	6.65	6.65
Downieville Sr. High	11.69	12.88	18.03	20.53	20.53	20.53
Loyalton Elementary	168.07	189.68	188.18	186.47	186.47	186.47
Loyalton Middle (LHS 7-8)	56.04	48.75	55.53	56.98	56.98	56.98
Loyalton High	92.71	98.70	102.68	108.32	108.32	108.32
Sierra Pass – Continuation	.91	.76	.69	.49	.49	.49
District Total	361.34	382.83	396.18	409.31	409.31	409.31
Washoe Students	16.70	16.83	12.28	12.53	12.53	12.53
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	378	407	428	442	442	442

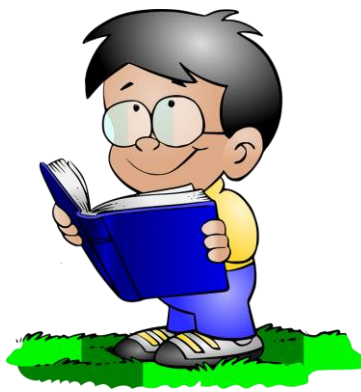
REVENUE

Below are the changes in revenue projections since the budget adoption.

Total revenue of \$8,003,261 is \$444,198 more than adopted budget projections.

Local Control Funding Formula

LCFF State Revenue has been reduced by (\$4,670) since budget adoption.



Federal Revenue

Federal Revenue increase by \$585,901 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Forest Reserve	\$ 261,000
• Title I, Pt. A	\$ 21,251
• ESSER I	(\$ 754)
• ESSER II	(\$ 149,693)
• ESSER III – RS3213/3214	\$ 450,301
• Title II, Pt. A	\$ 1,882
• Title III, EL	(\$ 1,487)
• SRSA	<u>\$ 3,401</u>
Net Change	\$585,901

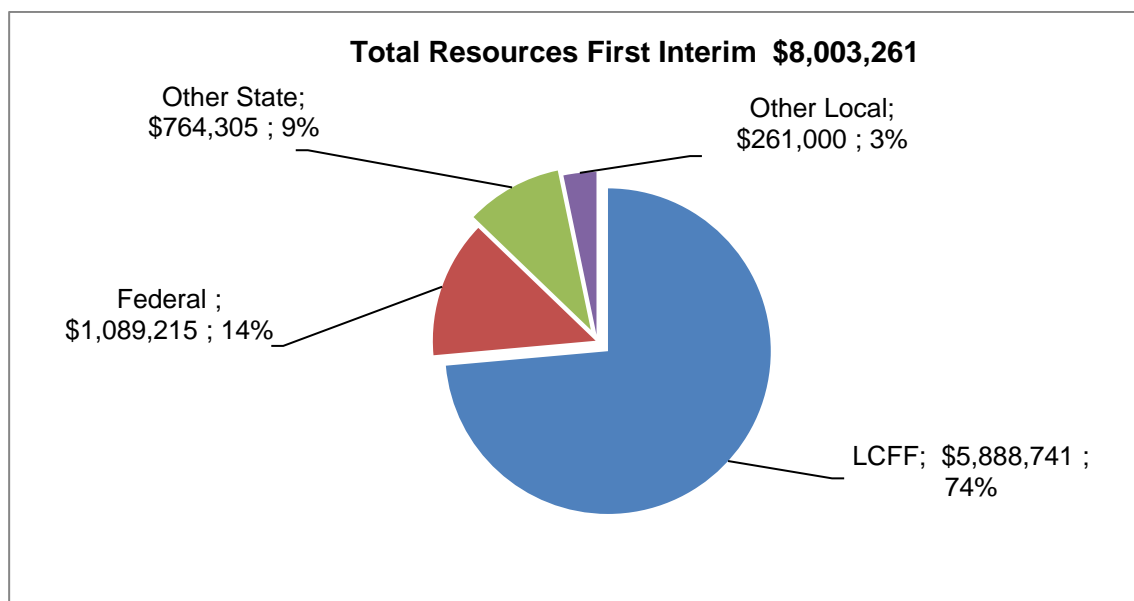
Other State Revenue

Other State resources decreased by (\$137,033) since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	\$ 330	
• Lottery, Unrestricted	\$ 5,320	
• Expanded Learning Opp –RS2600	\$ 65,673	
• Educator Effectiveness	\$160,300	
• Lottery, Restricted	\$ 6,550	
• Ag Voc Ed	(\$ 2,995)	
• IPI	(\$ 9,939)	
• ELO – RS7425/7426)	<u>(\$362,272)</u>	Funding awarded in 20/21 (PY C/O)
Net Change	(\$137,033)	

Local Revenue and Other Financing Sources

Local and other financing sources have no change since budget adoption.



Revenue Comparison Chart

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Adopted Budget	2021-2022 First Interim
LCFF/Revenue Limit	\$4,916,472	\$5,002,712	\$5,097,589	\$4,964,735	\$5,893,411	\$5,888,741
Federal	472,237	455,809	467,318	879,502	503,314	1,089,215
Other State	475,650	583,586	374,726	901,979	901,338	764,305
Local	331,704	268,829	1,078,015	242,706	261,000	261,000
Transfer in-Fund 35	0	0	0	0	0	0
Property Proceeds	0	0	0	0	0	0
Total	\$6,196,063	\$6,310,936	\$7,017,648	\$6,718,922	\$7,559,063	\$8,003,261

General Fund Expenditures and Financing Uses:

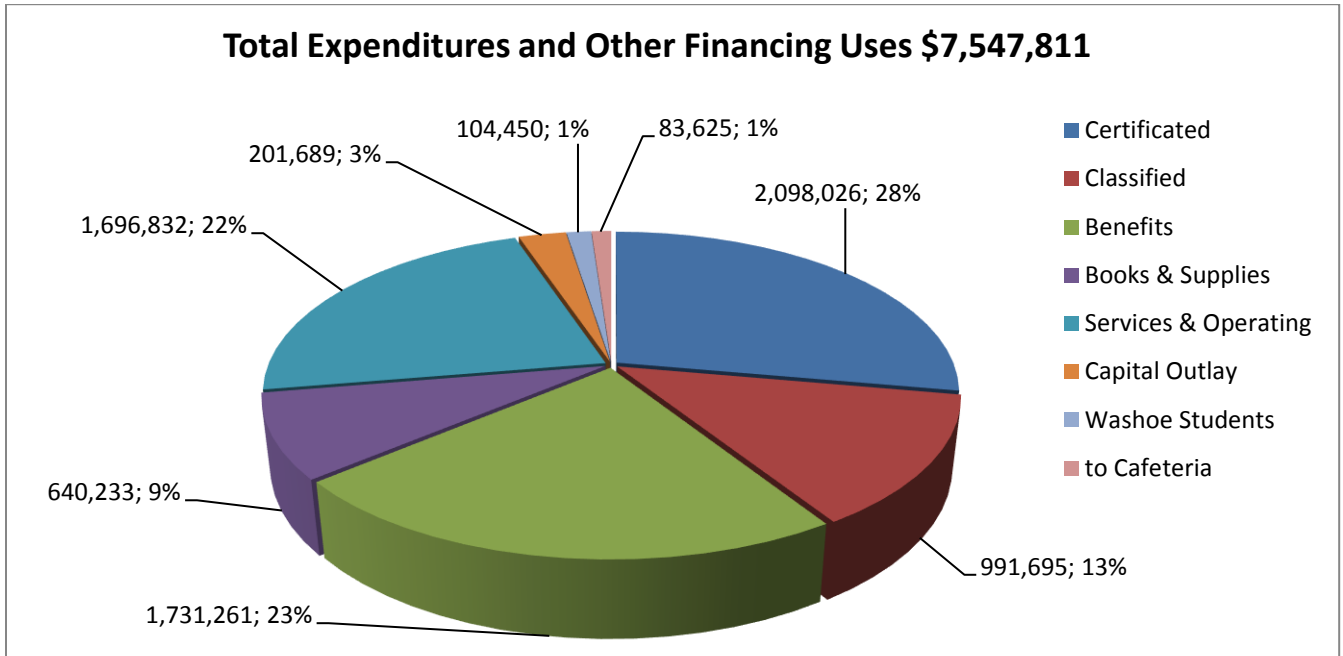
Total expenditures and financing uses of \$7,547,811 is \$623,535 more than adopted budget projections.

Expenditures:

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Adopted Budget	2021-2022 First Interim
Certificated	\$1,916,768	\$2,033,846	\$2,106,088	\$2,188,874	\$2,081,526	\$2,098,026
Classified	836,867	839,763	888,927	875,034	912,095	991,695
Benefits	1,468,967	1,609,349	1,603,186	1,753,050	1,664,205	1,731,261
Books & Supplies	268,386	310,437	372,503	189,687	501,153	640,233
Services & Operating	1,134,748	1,307,059	1,134,758	1,086,011	1,294,722	1,696,832
Capital Outlay	82,126	242,707	928,565	51,269	282,500	201,689
Special Ed Billback	-0-	-0-	-0-	-0-	-0-	-0-
Outgo to Washoe	104,450	91,563	86,863	122,512	104,450	104,450
Trfr to Special Reserve	230,000	-0-	-0-	-0-	-0-	-0-
Trfr to Cafeteria	58,692	68,867	96,760	70,880	83,625	83,625
Trfr to Capital Projects	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$6,101,004	\$6,503,591	\$7,217,650	\$6,337,317	\$6,924,276	\$7,547,811



Total Expenditures and Other Financing Uses \$7,547,811



Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2017-18 Actual	95,058	3,785,396
2018-19 Actual	(192,655)	3,592,742
2019-20 Actual	(200,002)	3,392,739
2020-21 Unaudited Actual	381,605	3,774,343
2021-22 Projected	455,450	4,213,857
2022-23 Projected	(19,064)	4,194,793

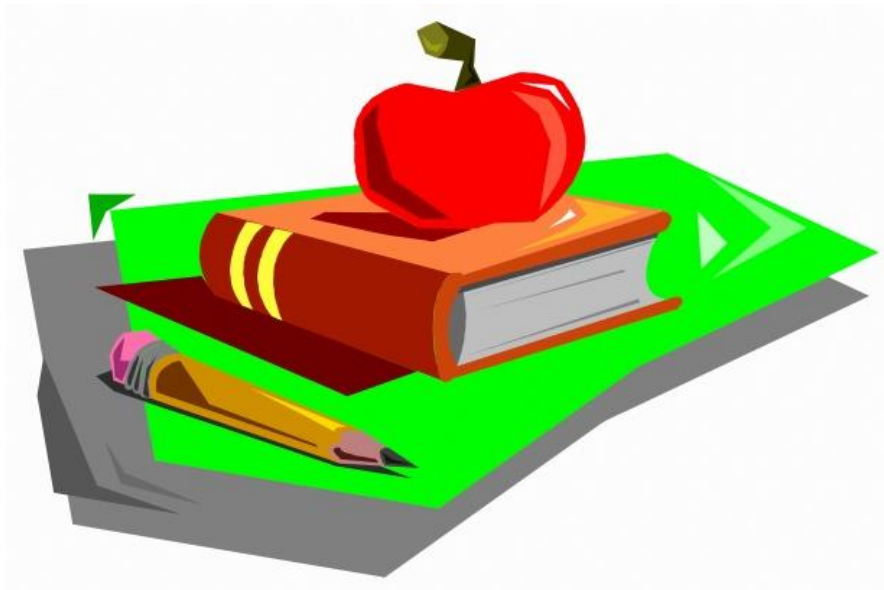
Multi-Year

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25
COLA	0.00%	5.07%	2.48%	3.11%	3.54%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	20.70%	22.91%	26.10%	27.10%	27.70%
Lottery - unrestricted per ADA*	\$163	\$163	\$163	\$163	\$163
Lottery - Prop 20 per ADA*	\$65	\$65	\$65	\$65	\$65
Minimum Proportionality Percentage (MPP)	7.33%	7.28%	7.27%	7.35%	7.51%
Supplemental Funds	\$345,643	\$360,922	\$369,239	\$384,986	\$407,145
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2021-2022 with a projected ending fund balance of \$4,213,857
- Reserve requirement is met for current and two out years.
- No Health Care premium increases projected for members
- Positive Certification
- Fund 40 Budget of \$70,086 for Downieville Capital Projects (C/O budget from 20/21)
- Fund 40 Budget of \$49,029 for LHS facility project (c/o budget from 20/21)

Personnel	FTE
Certificated	31.57
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified	24.36
TOTAL	57.78 FTE



Gen Fund Budget Comparison Worksheet

	Year: Period:	Unrestricted				Restricted				Total			
		21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%
		Adopted Budget	First Interim	Difference	Change	Adopted Budget	First Interim	Difference	Change	Adopted Budget	First Interim	Difference	Change
Revenues													
LCFF Revenues	8010-8099	5,893,411	5,888,741	(4,670)	-0.08%	-	-	-	-	5,893,411	5,888,741	(4,670)	-0.08%
Federal Revenues	8100-8299	80,000	341,000	261,000	326.25% 1	423,314	748,215	324,901	76.75% 4	503,314	1,089,215	585,901	116.41%
State Revenues	8300-8599	78,415	84,065	5,650	7.21%	822,923	680,240	(142,683)	-17.34% 5	901,338	764,305	(137,033)	-15.20%
Local Revenues	8600-8799	261,000	261,000	-	0.00%	-	-	-	-	261,000	261,000	-	0.00%
Total Revenues		6,312,826	6,574,806	261,980	4.15%	1,246,237	1,428,455	182,218	14.62%	7,559,063	8,003,261	444,198	5.88%
Expenditures													
Certificated Salaries	1000-1999	1,906,420	1,881,420	(25,000)	-1.31%	175,106	216,606	41,500	23.70% 6	2,081,526	2,098,026	16,500	0.79%
Classified Salaries	2000-2999	718,213	708,213	(10,000)	-1.39%	193,882	283,482	89,600	46.21% 7	912,095	991,695	79,600	8.73%
Benefits & Taxes	3000-3999	1,251,597	1,242,674	(8,923)	-0.71%	412,608	488,587	75,979	18.41% 8	1,664,205	1,731,261	67,056	4.03%
Materials & Supplies	4000-4999	264,418	313,840	49,422	18.69% 2	236,735	326,393	89,658	37.87% 9	501,153	640,233	139,080	27.75%
Operating Expenditures	5000-5999	1,221,455	1,259,076	37,621	3.08%	73,267	437,756	364,489	497.48% 10	1,294,722	1,696,832	402,110	31.06%
Capital Outlay	6000-6599	77,500	77,500	-	0.00%	205,000	124,189	(80,811)	-39.42% 11	282,500	201,689	(80,811)	-28.61%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo	7300-7399	(36,755)	(60,127)	(23,372)	63.59% 3	36,755	60,127	23,372	63.59% 3	-	-	-	-
Total Expenditures		5,507,298	5,527,046	19,748	0.36%	1,333,353	1,937,140	603,787	45.28%	6,840,651	7,464,186	623,535	9.12%
Rev less Exp		805,528	1,047,760	242,232	30.07%	(87,116)	(508,685)	(421,569)	483.92%	718,412	539,075	(179,337)	-24.96%
Other Sources/Uses													
Transfers In	8910-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(87,116)	(87,116)	-	0.00%	87,116	87,116	-	0.00%	-	-	-	-
Transfers Out	7610-7699	83,625	83,625	-	0.00%	-	-	-	-	83,625	83,625	-	0.00%
Total Other Sources		(170,741)	(170,741)	-	0.00%	87,116	87,116	-	0.00%	(83,625)	(83,625)	-	0.00%
Change in Fund Bal		634,787	877,019	242,232	38.16%	-	(421,569)	(421,569)		634,787	455,450	(179,337)	-28.25%
Beg Fund Bal		-	3,336,838	3,336,838		-	421,569	421,569		-	3,758,407	3,758,407	
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		-	3,336,838	3,336,838		-	421,569	421,569		-	3,758,407	3,758,407	
End Fund Bal		634,787	4,213,857	3,579,070	563.82%	-	-	-		634,787	4,213,857	3,579,070	563.82%
Non Spendable		3,400	3,400	-						3,400	3,400	-	
Prepaid Items		-	-	-						-	-	-	
Restricted		-	-	-						-	-	-	
Committed													
OPEB		594,385	594,385	-						594,385	594,385	-	
Assigned													
Deferred Maintenance		-	-	-						-	-	-	
REU		865,000	940,000	75,000						865,000	940,000	75,000	8.67%
Unassigned		(827,998)	2,676,072	3,579,070	-432.26%	-	-	-		(827,998)	2,676,072	3,579,070	-432.26%

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted federal revenue increased approx \$261k for Forest Reserve funding.
2	Unrestricted M&S increased approx \$49k due to unrestricted lottery prior year carryover.
3	Unrestricted/Restricted Indirect Cost rate increases in budgeted expenditures.
4	Restricted Federal revenue increased approx \$21k due to Title I PY C/O, Esser II reduced approx (\$150k) due to PY C/O, ESSER III increased approx \$450k, Title II increased approx \$2k, Title II reduced approx (\$1k), Small Rural Schools increased approx \$3k.
5	Restricted State revenue increased approx \$66k due to ELO funding, Educator effectiveness increased approx \$160k, restricted lottery increased approx \$7k due to PY C/O, Ag Voc Ed Grant reduced approx (\$3k), IPI grant reduced approx (\$10k), Expanded Learning Opp reduced approx (\$362k).
6	Restricted certificated salaries increased approx \$40k for ESSER III, reduced approx (\$1k) for Ag Voc Ed, increased approx \$2,500 for IPI.
7	Restricted classified salaries increased approx \$1k for Title I, increased approx \$85k for ESSER III, increased approx \$1,500 for Small Rural Achievement, increased approx \$2k for IPI.
8	Restricted salary statutory benefits including changes to STRS/PERS and H&W increased approx \$76k
9	Restricted M&S expenses increased for Title I approx \$1k, ESSER II reduced approx (\$41k), ESSER III increased approx \$62k, Small Rural Achievement increased approx \$1k, restricted lottery increased approx \$59k, IPI increased approx \$1k, Expanded Learning Opportunities increased approx \$2k, SUMS increased approx \$1k, Music program increased approx \$4k.
10	Restricted operating expenses increased approx \$62k for Expanded Learning Opp grant, ESSER I reduced approx (\$1k), ESSER III increased approx \$152k, Title II increased approx \$2k, Title III reduced approx (\$1k), Educator effectiveness increased approx \$151k, Ag Voc Ed reduced approx (\$2k), SUMS increased approx \$1k.
11	Restricted Capital Outlay reduced approx (\$100k) for ESSER II, increased approx \$30k for ESSER III, reduced approx (\$11k) for IPI grant.
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Sierra-Plumas Joint Unified School District
2021/22 First Interim Budget

Multi Year Projection

		2021/22 <i>Budget</i>			2022/23 <i>MYP</i>			2023/24 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	5,888,741	-	5,888,741	6,034,782	-	6,034,782	6,222,464	-	6,222,464
Federal Revenues	8100-8299	341,000	748,215	1,089,215	341,000	164,511	505,511	341,000	164,511	505,511
State Revenues	8300-8599	84,065	680,240	764,305	84,065	290,163	374,228	84,065	290,163	374,228
Local Revenues	8600-8799	261,000	-	261,000	261,000	-	261,000	261,000	-	261,000
Contributions	8980-8999	(87,116)	87,116	-	(319,512)	319,512	-	(342,947)	342,947	-
Total Revenues		6,487,690	1,515,571	8,003,261	6,401,335	774,186	7,175,521	6,565,582	797,621	7,363,203
Expenditures										
Certificated Salaries	1000-1999	1,881,420	216,606	2,098,026	2,123,458	63,929	2,187,387	2,211,846	73,643	2,285,489
Classified Salaries	2000-2999	708,213	283,482	991,695	1,000,386	32,048	1,032,434	1,037,854	38,859	1,076,713
Benefits & Taxes	3000-3999	1,242,674	488,587	1,731,261	1,469,755	309,932	1,779,687	1,509,855	316,842	1,826,697
Materials & Supplies	4000-4999	313,840	326,393	640,233	313,840	142,508	456,348	313,840	142,508	456,348
Operating Expenditures	5000-5999	1,259,076	437,756	1,696,832	1,259,076	214,078	1,473,154	1,259,076	214,078	1,473,154
Capital Outlay	6000-6599	77,500	124,189	201,689	77,500	-	77,500	77,500	-	77,500
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(60,127)	60,127	-	(11,691)	11,691	-	(11,691)	11,691	-
Transfers Out	7600-7629	83,625	-	83,625	83,625	-	83,625	83,625	-	83,625
Total Expenditures		5,610,671	1,937,140	7,547,811	6,420,399	774,186	7,194,585	6,586,355	797,621	7,383,976
Rev less Exp		877,019	(421,569)	455,450	(19,064)	-	(19,064)	(20,773)	-	(20,773)
Change in Fund Bal		877,019	(421,569)	455,450	(19,064)	-	(19,064)	(20,773)	-	(20,773)
Beg Fund Bal		3,336,838	421,569	3,758,407	4,213,857	-	4,213,857	4,194,793	-	4,194,793
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,336,838	421,569	3,758,407	4,213,857	-	4,213,857	4,194,793	-	4,194,793
End Fund Bal		4,213,857	-	4,213,857	4,194,793	-	4,194,793	4,174,020	-	4,174,020
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		594,385	-	594,385	594,385	-	594,385	594,385	-	594,385
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		940,000	-	940,000	940,000	-	940,000	940,000	-	940,000
Unassigned		2,676,072	-	2,676,072	2,657,008	-	2,657,008	2,636,235	-	2,636,235

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	341,000.00	261,000.00	326.3%
3) Other State Revenue		8300-8599	78,415.00	78,415.00	4,822.03	84,065.00	5,650.00	7.2%
4) Other Local Revenue		8600-8799	261,000.00	261,000.00	33,898.40	261,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,312,826.00	6,312,826.00	1,726,927.31	6,574,806.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,906,420.00	1,906,420.00	397,238.25	1,881,420.00	25,000.00	1.3%
2) Classified Salaries		2000-2999	718,213.00	718,213.00	187,461.43	708,213.00	10,000.00	1.4%
3) Employee Benefits		3000-3999	1,251,597.00	1,251,597.00	303,246.51	1,242,674.00	8,923.00	0.7%
4) Books and Supplies		4000-4999	264,418.00	264,418.00	69,865.55	313,840.00	(49,422.00)	-18.7%
5) Services and Other Operating Expenditures		5000-5999	1,221,455.00	1,221,455.00	276,568.23	1,259,076.00	(37,621.00)	-3.1%
6) Capital Outlay		6000-6999	77,500.00	77,500.00	2,000.00	77,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(36,755.00)	(36,755.00)	0.00	(60,127.00)	23,372.00	-63.6%
9) TOTAL, EXPENDITURES			5,507,298.00	5,507,298.00	1,236,379.97	5,527,046.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			805,528.00	805,528.00	490,547.34	1,047,760.00		
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	83,625.00	83,625.00	0.00	83,625.00	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	(87,116.00)	(87,116.00)	0.00	(87,116.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(170,741.00)	(170,741.00)	0.00	(170,741.00)		

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)			634,787.00	634,787.00	490,547.34	877,019.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,336,838.00	3,336,838.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,336,838.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,336,838.00		
2) Ending Balance, June 30 (E + F1e)			634,787.00	634,787.00		4,213,857.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	594,385.00	594,385.00		594,385.00		
OPEB	0000	9760	594,385.00					
OPEB	0000	9760		594,385.00				
OPEB	0000	9760				594,385.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		940,000.00		
Unassigned/Unappropriated Amount		9790	37,002.00	37,002.00		2,678,072.00		

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	2,560,203.00	2,560,203.00	1,598,953.00	2,951,769.00	391,566.00	15.3%
Education Protection Account State Aid - Current Year		8012	482,182.00	482,182.00	21,487.00	85,946.00	(396,236.00)	-82.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	4,355.50	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	5,860.74	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,766,026.00	2,766,026.00	56,958.63	2,766,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	500.77	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	91.24	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
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	80,000.00	80,000.00	0.00	341,000.00	261,000.00	326.3%
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			80,000.00	80,000.00	0.00	341,000.00	261,000.00	326.3%
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	17,020.00	17,020.00	0.00	17,350.00	330.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	61,395.00	4,822.03	66,715.00	5,320.00	8.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,415.00	78,415.00	4,822.03	84,065.00	5,650.00	7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,500.00	6,500.00	1,458.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	21,499.60	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
Non-Resident Students		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8677	189,500.00	189,500.00	0.00	189,500.00	0.00	0.0%
All Other Fees and Contracts		8681	0.00	0.00	0.00	0.00	0.00	0.0%
		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	5,000.00	5,000.00	10,940.80	5,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			261,000.00	261,000.00	33,898.40	261,000.00	0.00	0.0%
TOTAL, REVENUES			6,312,826.00	6,312,826.00	1,726,927.31	6,574,806.00	261,980.00	4.1%

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 Teachers' Salaries		1100	1,644,433.00	1,644,433.00	318,741.21	1,619,433.00	25,000.00	1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	261,987.00	261,987.00	78,497.04	261,987.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,906,420.00	1,906,420.00	397,238.25	1,881,420.00	25,000.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	142,826.00	142,826.00	22,992.15	132,826.00	10,000.00	7.0%
Classified Support Salaries		2200	409,307.00	409,307.00	102,948.64	409,307.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,608.00	5,608.00	20,265.35	5,608.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,076.00	156,076.00	40,588.89	156,076.00	0.00	0.0%
Other Classified Salaries		2900	4,396.00	4,396.00	666.40	4,396.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			718,213.00	718,213.00	187,461.43	708,213.00	10,000.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	320,526.00	320,526.00	64,857.92	316,296.00	4,230.00	1.3%
PERS		3201-3202	135,235.00	135,235.00	37,653.90	132,944.00	2,291.00	1.7%
OASDI/Medicare/Alternative		3301-3302	81,820.00	81,820.00	19,762.87	80,693.00	1,127.00	1.4%
Health and Welfare Benefits		3401-3402	522,620.00	522,620.00	142,219.95	522,620.00	0.00	0.0%
Unemployment Insurance		3501-3502	33,134.00	33,134.00	2,973.88	32,959.00	175.00	0.5%
Workers' Compensation		3601-3602	88,115.00	88,115.00	18,809.60	87,015.00	1,100.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	70,147.00	70,147.00	16,968.39	70,147.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,251,597.00	1,251,597.00	303,246.51	1,242,674.00	8,923.00	0.7%
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	197,418.00	197,418.00	53,981.57	246,840.00	(49,422.00)	-25.0%
Noncapitalized Equipment		4400	67,000.00	67,000.00	15,883.98	67,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264,418.00	264,418.00	69,865.55	313,840.00	(49,422.00)	-18.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	0.00	185,000.00	0.00	0.0%
Travel and Conferences		5200	9,895.00	9,895.00	1,635.10	15,000.00	(5,105.00)	-51.6%
Dues and Memberships		5300	13,250.00	13,250.00	7,525.40	13,250.00	0.00	0.0%
Insurance		5400-5450	108,500.00	108,500.00	143,543.55	108,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	279,750.00	279,750.00	42,273.24	279,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	82,000.00	19,000.91	82,000.00	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	527,285.00	527,285.00	57,531.87	559,801.00	(32,516.00)	-6.2%
Communications		5900	15,775.00	15,775.00	5,058.16	15,775.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,455.00	1,221,455.00	276,568.23	1,259,076.00	(37,621.00)	-3.1%

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)
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	22,500.00	22,500.00	0.00	22,500.00	0.00	0.0%
Equipment Replacement		6500	55,000.00	55,000.00	2,000.00	55,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,500.00	77,500.00	2,000.00	77,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(36,755.00)	(36,755.00)	0.00	(60,127.00)	23,372.00	-63.6%
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			(36,755.00)	(36,755.00)	0.00	(60,127.00)	23,372.00	-63.6%
TOTAL, EXPENDITURES			5,507,298.00	5,507,298.00	1,236,379.97	5,527,046.00	(19,748.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	83,625.00	83,625.00	0.00	83,625.00	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			83,625.00	83,625.00	0.00	83,625.00	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	(87,116.00)	(87,116.00)	0.00	(87,116.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(87,116.00)	(87,116.00)	0.00	(87,116.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(170,741.00)	(170,741.00)	0.00	(170,741.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	423,314.00	423,314.00	99,055.63	748,215.00	324,901.00	76.8%
3) Other State Revenue		8300-8599	822,923.00	822,923.00	13,456.43	680,240.00	(142,683.00)	-17.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,246,237.00	1,246,237.00	112,512.06	1,428,455.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,106.00	175,106.00	28,550.92	216,606.00	(41,500.00)	-23.7%
2) Classified Salaries		2000-2999	193,882.00	193,882.00	13,435.15	283,482.00	(89,600.00)	-46.2%
3) Employee Benefits		3000-3999	412,608.00	412,608.00	20,301.53	488,587.00	(75,979.00)	-18.4%
4) Books and Supplies		4000-4999	236,735.00	236,735.00	141,328.72	326,393.00	(89,658.00)	-37.9%
5) Services and Other Operating Expenditures		5000-5999	73,267.00	73,267.00	19,230.25	437,756.00	(364,489.00)	-497.5%
6) Capital Outlay		6000-6999	205,000.00	205,000.00	0.00	124,189.00	80,811.00	39.4%
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	36,755.00	36,755.00	0.00	60,127.00	(23,372.00)	-63.6%
9) TOTAL, EXPENDITURES			1,333,353.00	1,333,353.00	222,846.57	1,937,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(87,116.00)	(87,116.00)	(110,334.51)	(508,685.00)		
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	87,116.00	87,116.00	0.00	87,116.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,116.00	87,116.00	0.00	87,116.00		

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)			0.00	0.00	(110,334.51)	(421,569.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	0.00	0.00	421,569.00	421,569.00	New
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	421,569.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	421,569.00		
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
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	79,197.00	79,197.00	25,419.00	100,448.00	21,251.00	26.8%
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	13,299.00	13,299.00	9,341.00	15,181.00	1,882.00	14.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,487.00	1,487.00	0.00	0.00	(1,487.00)	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,995.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	3,141.00	3,141.00	0.00	3,141.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	316,190.00	316,190.00	61,300.63	619,445.00	303,255.00	95.9%
TOTAL, FEDERAL REVENUE			423,314.00	423,314.00	99,055.63	748,215.00	324,901.00	76.8%
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	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	20,055.00	20,055.00	13,456.43	26,605.00	6,550.00	32.7%
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	802,868.00	802,868.00	0.00	653,635.00	(149,233.00)	-18.6%
TOTAL, OTHER STATE REVENUE			822,923.00	822,923.00	13,456.43	680,240.00	(142,683.00)	-17.3%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,246,237.00	1,246,237.00	112,512.06	1,428,455.00	182,218.00	14.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	175,106.00	175,106.00	28,550.92	216,606.00	(41,500.00)	-23.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			175,106.00	175,106.00	28,550.92	216,606.00	(41,500.00)	-23.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	99,647.00	99,647.00	13,035.59	112,147.00	(12,500.00)	-12.5%
Classified Support Salaries		2200	0.00	0.00	399.56	2,100.00	(2,100.00)	New
Classified Supervisors' and Administrators' Salaries		2300	94,235.00	94,235.00	0.00	169,235.00	(75,000.00)	-79.6%
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			193,882.00	193,882.00	13,435.15	283,482.00	(89,600.00)	-46.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,129.00	237,129.00	4,729.30	244,150.00	(7,021.00)	-3.0%
PERS		3201-3202	88,367.00	88,367.00	2,414.41	108,666.00	(20,299.00)	-23.0%
OASDI/Medicare/Alternative		3301-3302	17,568.00	17,568.00	1,428.08	24,948.00	(7,380.00)	-42.0%
Health and Welfare Benefits		3401-3402	52,670.00	52,670.00	10,231.72	89,242.00	(36,572.00)	-69.4%
Unemployment Insurance		3501-3502	4,535.00	4,535.00	209.96	5,165.00	(630.00)	-13.9%
Workers' Compensation		3601-3602	12,339.00	12,339.00	1,288.06	16,416.00	(4,077.00)	-33.0%
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			412,608.00	412,608.00	20,301.53	488,587.00	(75,979.00)	-18.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,055.00	85,055.00	16,566.39	141,729.00	(56,674.00)	-66.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,303.00	47,303.00	8,327.48	117,707.00	(70,404.00)	-148.8%
Noncapitalized Equipment		4400	104,377.00	104,377.00	116,434.85	66,957.00	37,420.00	35.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			236,735.00	236,735.00	141,328.72	326,393.00	(89,658.00)	-37.9%
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	25,385.00	25,385.00	2,812.83	202,251.00	(176,866.00)	-696.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	2,344.48	3,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,750.00	1,750.00	295.46	1,750.00	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	43,132.00	43,132.00	13,777.48	230,755.00	(187,623.00)	-435.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,267.00	73,267.00	19,230.25	437,756.00	(364,489.00)	-497.5%

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)
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	205,000.00	205,000.00	0.00	94,189.00	110,811.00	54.1%
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	30,000.00	(30,000.00)	New
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			205,000.00	205,000.00	0.00	124,189.00	80,811.00	39.4%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	36,755.00	36,755.00	0.00	60,127.00	(23,372.00)	-63.6%
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			36,755.00	36,755.00	0.00	60,127.00	(23,372.00)	-63.6%
TOTAL, EXPENDITURES			1,333,353.00	1,333,353.00	222,846.57	1,937,140.00	(603,787.00)	-45.3%

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)
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	87,116.00	87,116.00	0.00	87,116.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			87,116.00	87,116.00	0.00	87,116.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			87,116.00	87,116.00	0.00	87,116.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
2) Federal Revenue		8100-8299	503,314.00	503,314.00	99,055.63	1,089,215.00	585,901.00	116.4%
3) Other State Revenue		8300-8599	901,338.00	901,338.00	18,278.46	764,305.00	(137,033.00)	-15.2%
4) Other Local Revenue		8600-8799	261,000.00	261,000.00	33,898.40	261,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,559,063.00	7,559,063.00	1,839,439.37	8,003,261.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,081,526.00	2,081,526.00	425,789.17	2,098,026.00	(16,500.00)	-0.8%
2) Classified Salaries		2000-2999	912,095.00	912,095.00	200,896.58	991,695.00	(79,600.00)	-8.7%
3) Employee Benefits		3000-3999	1,664,205.00	1,664,205.00	323,548.04	1,731,261.00	(67,056.00)	-4.0%
4) Books and Supplies		4000-4999	501,153.00	501,153.00	211,194.27	640,233.00	(139,080.00)	-27.8%
5) Services and Other Operating Expenditures		5000-5999	1,294,722.00	1,294,722.00	295,798.48	1,696,832.00	(402,110.00)	-31.1%
6) Capital Outlay		6000-6999	282,500.00	282,500.00	2,000.00	201,689.00	80,811.00	28.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	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			6,840,651.00	6,840,651.00	1,459,226.54	7,464,186.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			718,412.00	718,412.00	380,212.83	539,075.00		
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	83,625.00	83,625.00	0.00	83,625.00	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			(83,625.00)	(83,625.00)	0.00	(83,625.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			634,787.00	634,787.00	380,212.83	455,450.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,758,407.00	3,758,407.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,758,407.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,758,407.00		
2) Ending Balance, June 30 (E + F1e)			634,787.00	634,787.00		4,213,857.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	594,385.00	594,385.00		594,385.00		
OPEB	0000	9760	594,385.00					
OPEB	0000	9760		594,385.00				
OPEB	0000	9760				594,385.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		940,000.00		
Unassigned/Unappropriated Amount		9790	37,002.00	37,002.00		2,676,072.00		

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	2,560,203.00	2,560,203.00	1,598,953.00	2,951,769.00	391,566.00	15.3%
Education Protection Account State Aid - Current Year		8012	482,182.00	482,182.00	21,487.00	85,946.00	(396,236.00)	-82.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	4,355.50	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	5,860.74	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,766,026.00	2,766,026.00	56,958.63	2,766,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	500.77	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	91.24	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,893,411.00	5,893,411.00	1,688,206.88	5,888,741.00	(4,670.00)	-0.1%
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%
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	341,000.00	261,000.00	326.3%
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	79,197.00	79,197.00	25,419.00	100,448.00	21,251.00	26.8%
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	13,299.00	13,299.00	9,341.00	15,181.00	1,882.00	14.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,487.00	1,487.00	0.00	0.00	(1,487.00)	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,995.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	3,141.00	3,141.00	0.00	3,141.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	316,190.00	316,190.00	61,300.63	619,445.00	303,255.00	95.9%
TOTAL, FEDERAL REVENUE			503,314.00	503,314.00	99,055.63	1,089,215.00	585,901.00	116.4%
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	17,020.00	17,020.00	0.00	17,350.00	330.00	1.9%
Lottery - Unrestricted and Instructional Materi		8560	81,450.00	81,450.00	18,278.46	93,320.00	11,870.00	14.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	802,868.00	802,868.00	0.00	653,635.00	(149,233.00)	-18.6%
TOTAL, OTHER STATE REVENUE			901,338.00	901,338.00	18,278.46	764,305.00	(137,033.00)	-15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,500.00	6,500.00	1,458.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	21,499.60	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	0.00	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	5,000.00	10,940.80	5,000.00	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%
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			261,000.00	261,000.00	33,898.40	261,000.00	0.00	0.0%
TOTAL, REVENUES			7,559,063.00	7,559,063.00	1,839,439.37	8,003,261.00	444,198.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,819,539.00	1,819,539.00	347,292.13	1,836,039.00	(16,500.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	261,987.00	261,987.00	78,497.04	261,987.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,081,526.00	2,081,526.00	425,789.17	2,098,026.00	(16,500.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	242,473.00	242,473.00	36,027.74	244,973.00	(2,500.00)	-1.0%
Classified Support Salaries		2200	409,307.00	409,307.00	103,348.20	411,407.00	(2,100.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	99,843.00	99,843.00	20,265.35	174,843.00	(75,000.00)	-75.1%
Clerical, Technical and Office Salaries		2400	156,076.00	156,076.00	40,588.89	156,076.00	0.00	0.0%
Other Classified Salaries		2900	4,396.00	4,396.00	666.40	4,396.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			912,095.00	912,095.00	200,896.58	991,695.00	(79,600.00)	-8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	557,655.00	557,655.00	69,587.22	560,446.00	(2,791.00)	-0.5%
PERS		3201-3202	223,602.00	223,602.00	40,068.31	241,610.00	(18,008.00)	-8.1%
OASDI/Medicare/Alternative		3301-3302	99,388.00	99,388.00	21,190.95	105,641.00	(6,253.00)	-6.3%
Health and Welfare Benefits		3401-3402	575,290.00	575,290.00	152,451.67	611,862.00	(36,572.00)	-6.4%
Unemployment Insurance		3501-3502	37,669.00	37,669.00	3,183.84	38,124.00	(455.00)	-1.2%
Workers' Compensation		3601-3602	100,454.00	100,454.00	20,097.66	103,431.00	(2,977.00)	-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	70,147.00	70,147.00	16,968.39	70,147.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,664,205.00	1,664,205.00	323,548.04	1,731,261.00	(67,056.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,055.00	85,055.00	16,566.39	141,729.00	(56,674.00)	-66.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	244,721.00	244,721.00	62,309.05	364,547.00	(119,826.00)	-49.0%
Noncapitalized Equipment		4400	171,377.00	171,377.00	132,318.83	133,957.00	37,420.00	21.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			501,153.00	501,153.00	211,194.27	640,233.00	(139,080.00)	-27.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	0.00	185,000.00	0.00	0.0%
Travel and Conferences		5200	35,280.00	35,280.00	4,447.93	217,251.00	(181,971.00)	-515.8%
Dues and Memberships		5300	13,250.00	13,250.00	7,525.40	13,250.00	0.00	0.0%
Insurance		5400-5450	108,500.00	108,500.00	143,543.55	108,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,750.00	282,750.00	44,617.72	282,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,750.00	83,750.00	19,296.37	83,750.00	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	570,417.00	570,417.00	71,309.35	790,556.00	(220,139.00)	-38.6%
Communications		5900	15,775.00	15,775.00	5,058.16	15,775.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,294,722.00	1,294,722.00	295,798.48	1,696,832.00	(402,110.00)	-31.1%

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)
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	205,000.00	205,000.00	0.00	94,189.00	110,811.00	54.1%
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	22,500.00	22,500.00	0.00	52,500.00	(30,000.00)	-133.3%
Equipment Replacement		6500	55,000.00	55,000.00	2,000.00	55,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			282,500.00	282,500.00	2,000.00	201,689.00	80,811.00	28.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	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			6,840,651.00	6,840,651.00	1,459,226.54	7,464,186.00	(623,535.00)	-9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	83,625.00	83,625.00	0.00	83,625.00	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			83,625.00	83,625.00	0.00	83,625.00	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)			(83,625.00)	(83,625.00)	0.00	(83,625.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,000.00	94,000.00	1,269.08	94,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	93.00	20,500.00	0.00	0.0%
5) TOTAL REVENUES			121,500.00	121,500.00	1,362.08	121,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,606.00	85,606.00	14,563.60	85,606.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,619.00	45,619.00	7,865.61	45,619.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,500.00	67,500.00	12,960.91	70,853.00	(3,353.00)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	6,400.00	6,400.00	6,097.83	6,400.00	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			205,125.00	205,125.00	41,487.95	208,478.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(83,625.00)	(83,625.00)	(40,125.87)	(86,978.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,625.00	83,625.00	0.00	83,625.00	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			83,625.00	83,625.00	0.00	83,625.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(40,125.87)	(3,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,353.00	3,353.00	New
b) Audt Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,353.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,353.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
Donated Food Commodities		8221	10,000.00	10,000.00	1,269.08	10,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,000.00	94,000.00	1,269.08	94,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,000.00	7,000.00	0.00	7,000.00	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			7,000.00	7,000.00	0.00	7,000.00	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	20,500.00	20,500.00	93.00	20,500.00	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								
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			20,500.00	20,500.00	93.00	20,500.00	0.00	0.0%
TOTAL, REVENUES			121,500.00	121,500.00	1,362.08	121,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	85,606.00	85,606.00	14,563.60	85,606.00	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			85,606.00	85,606.00	14,563.60	85,606.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,875.00	17,875.00	2,770.13	17,875.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,351.00	6,351.00	1,074.51	6,351.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	3,507.32	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,052.00	1,052.00	72.80	1,052.00	0.00	0.0%
Workers' Compensation		3601-3602	2,804.00	2,804.00	440.85	2,804.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,619.00	45,619.00	7,865.61	45,619.00	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	7,500.00	7,500.00	1,072.52	10,853.00	(3,353.00)	-44.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	55,000.00	55,000.00	11,888.39	55,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,500.00	67,500.00	12,960.91	70,853.00	(3,353.00)	-5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	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	5,000.00	5,000.00	5,691.83	5,000.00	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	900.00	900.00	406.00	900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,400.00	6,400.00	6,097.83	6,400.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			205,125.00	205,125.00	41,487.95	208,478.00		

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	83,625.00	83,625.00	0.00	83,625.00	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			83,625.00	83,625.00	0.00	83,625.00	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)			83,625.00	83,625.00	0.00	83,625.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	119,115.00	(119,115.00)	New
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	119,115.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(119,115.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(119,115.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		119,115.00	119,115.00	New
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		119,115.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		119,115.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	0.00	0.00		0.00		
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	119,115.00	(119,115.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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		6800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	119,115.00	(119,115.00)	New
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	119,115.00		

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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	4,938.36	15,000.00	0.00	0.0%
5) TOTAL REVENUES			15,000.00	15,000.00	4,938.36	15,000.00		
B. EXPENSES								
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 Expenses		5000-5999	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
6) Depreciation and Amortization		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 EXPENSES			15,000.00	15,000.00	0.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,938.36	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers:								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses:								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	4,938.36	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		645,659.00	645,659.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		645,659.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		645,659.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		645,659.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		645,659.00		

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								
STRS On-Behalf Pension Contributions	7690	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	4,938.36	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	4,938.36	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	4,938.36	15,000.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	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%
Food		4700	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 EXPENSES								
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			15,000.00	15,000.00	0.00	15,000.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Net Position	<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)	409.30	409.30	409.30	409.30	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)	409.30	409.30	409.30	409.30	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	4.64	4.64	4.64	4.64	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	0.43	0.43	0.43	0.43	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]	15.36	15.36	15.36	15.36	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.43	20.43	20.43	20.43	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	429.73	429.73	429.73	429.73	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	4.64	4.64	4.64	4.64	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.43	0.43	0.43	0.43	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]	15.36	15.36	15.36	15.36	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	20.43	20.43	20.43	20.43	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	20.43	20.43	20.43	20.43	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	16.26	16.26	16.26	16.26	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,840,537.06	3,918,391.32	4,439,093.62	4,603,786.85	4,317,849.77	4,186,719.19	3,987,433.19	4,164,133.19
B. RECEIPTS		259,422.00	698,433.00	342,036.00	320,549.00	347,500.00	347,500.00	242,650.00	
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue			54,371.00	16,270.63	28,414.00		89,700.00	15,700.00	67,800.00
Other State Revenue					18,278.46			37,200.00	
Other Local Revenue		9,334.37	3,740.28	10,059.95	10,763.80	220.00	7,900.00	62,900.00	8,510.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		268,756.37	756,544.28	436,133.46	378,005.26	347,720.00	533,600.00	1,086,050.00	76,310.00
C. DISBURSEMENTS		19,013.30	24,944.05	190,689.21	191,142.61	199,245.01	198,260.00	198,250.00	218,600.00
Certificated Salaries		34,864.60	41,502.03	68,219.26	56,310.69	67,658.24	68,750.00	69,200.00	169,200.00
Classified Salaries		31,617.27	42,577.23	124,920.71	124,432.83	126,209.47	197,250.00	198,600.00	185,700.00
Employee Benefits		(49.73)	68,702.68	49,075.88	93,465.44	11,347.00	62,750.00	98,700.00	128,700.00
Books and Supplies		23,696.58	37,915.95	27,122.23	207,063.72	99,612.85	217,600.00	397,400.00	65,700.00
Services					2,000.00	7,000.00	5,000.00		76,400.00
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
All Other Financing Uses		109,142.02	215,641.94	460,027.29	674,415.29	511,072.57	749,610.00	970,050.00	844,300.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		(4,100.00)							
Accounts Receivable		(441,933.47)							
Due From Other Funds		33,087.56	(9,341.00)	176,425.37	11,909.67	34,800.00	16,900.00	71,600.00	2,950.00
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		33,087.56	(9,341.00)	176,425.37	11,909.67	34,800.00	16,900.00	71,600.00	2,950.00
Liabilities and Deferred Inflows									
Accounts Payable		(372,948.11)	10,859.04	1,668.48	1,436.72	2,578.01	176.00	10,900.00	66,800.00
Due To Other Funds		30,137.67							
Current Loans		84,709.98	(13,830.17)						
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		114,847.65	10,859.04	(12,161.69)	1,436.72	2,578.01	176.00	10,900.00	66,800.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(81,760.09)	(20,200.04)	188,587.06	10,472.95	32,221.99	16,724.00	60,700.00	(63,850.00)
E. NET INCREASE/DECREASE (B - C + D)		77,854.26	520,702.30	164,693.23	(285,937.08)	(131,130.58)	(199,286.00)	176,700.00	(831,840.00)
F. ENDING CASH (A + E)		3,918,391.32	4,439,093.62	4,603,786.85	4,317,849.77	4,186,719.19	3,987,433.19	4,164,133.19	3,332,293.19
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):	9110	3,332,293.19	2,845,243.19	3,051,033.19	3,850,283.19				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	247,200.00	132,000.00		100,425.00			3,037,715.00	3,037,715.00
Property Taxes	8020-8079	87,400.00	676,860.00	652,900.00	549,959.12			2,851,026.00	2,851,026.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299			397,400.00	419,559.37			1,089,215.00	1,089,215.00
Other State Revenue	8300-8599		297,180.00	316,800.00	94,846.54			764,305.00	764,305.00
Other Local Revenue	8600-8799	18,650.00	88,900.00		40,021.60			261,000.00	261,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		353,250.00	1,194,940.00	1,367,100.00	1,204,851.63	0.00	0.00	8,003,261.00	8,003,261.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	224,800.00	224,800.00	224,800.00	183,481.82			2,098,026.00	2,098,026.00
Classified Salaries	2000-2999	169,200.00	68,400.00	68,750.00	109,640.18			991,695.00	991,695.00
Employee Benefits	3000-3999	185,700.00	185,000.00	196,800.00	132,453.49			1,731,261.00	1,731,261.00
Books and Supplies	4000-4999	28,700.00	16,500.00	54,600.00	27,741.73			640,233.00	640,233.00
Services	5000-5999	89,800.00	398,500.00		132,420.67			1,696,832.00	1,696,832.00
Capital Outlay	6000-6599	92,150.00			11,239.00			201,689.00	201,689.00
Other Outgo	7000-7499				104,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				83,625.00			83,625.00	83,625.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		790,350.00	893,200.00	544,950.00	785,051.89	0.00	0.00	7,547,811.00	7,547,811.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199				4,100.00			4,100.00	
Accounts Receivable	9200-9299	17,900.00	27,650.00	19,400.00	38,651.87			441,933.47	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				998.00			998.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		17,900.00	27,650.00	19,400.00	43,749.87	0.00	0.00	447,031.47	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	67,850.00	123,600.00	42,300.00	14,642.19			372,948.11	
Due To Other Funds	9610							70,879.81	
Current Loans	9640							0.00	
Unearned Revenues	9650				92,848.71			92,848.71	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		67,850.00	123,600.00	42,300.00	107,490.90	0.00	0.00	536,676.63	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(49,950.00)	(95,950.00)	(22,900.00)	(63,741.03)	0.00	0.00	(89,645.16)	
E. NET INCREASE/DECREASE (B - C + D)		(487,050.00)	205,790.00	799,250.00	356,058.71	0.00	0.00	365,804.84	455,450.00
F. ENDING CASH (A + E)		2,845,243.19	3,051,033.19	3,850,283.19	4,206,341.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,206,341.90	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Object	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90
B. RECEIPTS	9110								
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90
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):	9110	4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,206,341.90	4,206,341.90	4,206,341.90	4,206,341.90			4,206,341.90	4,206,341.90
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,206,341.90	

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 13, 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: Nona Griesert Telephone: (530) 993-1660, x-120
Title: Director of Business Services/CBO E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
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	

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	7,547,811.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	748,215.00
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	7,516.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	171,689.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	83,625.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	302,554.00
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)				565,384.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	86,978.00
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)				6,321,190.00

		2021-22 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		429.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,709.68
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.)	5,333,530.23	12,411.35
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)	5,333,530.23	12,411.35
B. Required effort (Line A.2 times 90%)	4,800,177.21	11,170.22
C. Current year expenditures (Line I.E and Line II.B)	6,321,190.00	14,709.68
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,477.00
- 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) 4,804,505.00

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) 0.34%

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. Entry required

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)	328,594.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	91,158.00
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)	3,483.76
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)	8.16
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)	423,243.92
9. Carry-Forward Adjustment (Part IV, Line F)	6,353.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	429,597.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,948,877.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	571,830.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	301,323.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	111,372.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,516.00
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)	215,762.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	13,785.00
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)	44,259.00
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)	311,536.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,021,151.24
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)	2,391.84
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)	153,478.00
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)	6,703,281.08

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.31%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 6.41%

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>423,243.92</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(7,319.54)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.11%) times Part III, Line B19); zero if negative	<u>6,353.91</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.11%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,353.91</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>6,353.91</u>

Approved indirect cost rate: 6.11%
Highest rate used in any program: 6.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	61,892.00	3,781.00	6.11%
01	3010	100,258.00	5,783.00	5.77%
01	3210	62,475.00	3,817.00	6.11%
01	3212	63,247.00	3,864.00	6.11%
01	3213	311,331.00	18,910.00	6.07%
01	3214	84,875.00	5,185.00	6.11%
01	3550	2,961.00	180.00	6.08%
01	4035	9,056.00	532.00	5.87%
01	4127	9,425.00	575.00	6.10%
01	6266	151,070.00	9,230.00	6.11%
01	6387	75,638.00	4,621.00	6.11%
01	7422	59,725.00	3,649.00	6.11%

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. LCF/Revenue Limit Sources	8010-8099	5,888,741.00	2.48%	6,034,782.00	3.11%	6,222,464.00
2. Federal Revenues	8100-8299	341,000.00	0.00%	341,000.00	0.00%	341,000.00
3. Other State Revenues	8300-8599	84,065.00	0.00%	84,065.00	0.00%	84,065.00
4. Other Local Revenues	8600-8799	261,000.00	0.00%	261,000.00	0.00%	261,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(87,116.00)	266.77%	(319,512.00)	7.33%	(342,947.00)
6. Total (Sum lines A1 thru A5c)		6,487,690.00	-1.33%	6,401,335.00	2.57%	6,565,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,881,420.00		2,123,458.00
b. Step & Column Adjustment				80,102.00		88,388.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				161,936.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,881,420.00	12.86%	2,123,458.00	4.16%	2,211,846.00
2. Classified Salaries						
a. Base Salaries				708,213.00		1,000,386.00
b. Step & Column Adjustment				34,043.00		37,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				258,130.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	708,213.00	41.25%	1,000,386.00	3.75%	1,037,854.00
3. Employee Benefits	3000-3999	1,242,674.00	18.27%	1,469,755.00	2.73%	1,509,855.00
4. Books and Supplies	4000-4999	313,840.00	0.00%	313,840.00	0.00%	313,840.00
5. Services and Other Operating Expenditures	5000-5999	1,259,076.00	0.00%	1,259,076.00	0.00%	1,259,076.00
6. Capital Outlay	6000-6999	77,500.00	0.00%	77,500.00	0.00%	77,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,127.00)	-80.56%	(11,691.00)	0.00%	(11,691.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	83,625.00	0.00%	83,625.00	0.00%	83,625.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,610,671.00	14.43%	6,420,399.00	2.58%	6,586,355.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		877,019.00		(19,064.00)		(20,773.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,336,838.00		4,213,857.00		4,194,793.00
2. Ending Fund Balance (Sum lines C and D1)		4,213,857.00		4,194,793.00		4,174,020.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	940,000.00		940,000.00		940,000.00
2. Unassigned/Unappropriated	9790	2,676,072.00		2,657,008.00		2,636,235.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,213,857.00		4,194,793.00		4,174,020.00

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	940,000.00		940,000.00		940,000.00
c. Unassigned/Unappropriated	9790	2,676,072.00		2,657,008.00		2,636,235.00
<i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i>						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,616,072.00		3,597,008.00		3,576,235.00
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.						
Salaries and benefits from the Restricted COVID sources have been moved to the Unrestricted side.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	748,215.00	-78.01%	164,511.00	0.00%	164,511.00
3. Other State Revenues	8300-8599	680,240.00	-57.34%	290,163.00	0.00%	290,163.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	87,116.00	266.77%	319,512.00	7.33%	342,947.00
6. Total (Sum lines A1 thru A5c)		1,515,571.00	-48.92%	774,186.00	3.03%	797,621.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				216,606.00		63,929.00
b. Step & Column Adjustment				9,259.00		9,714.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(161,936.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	216,606.00	-70.49%	63,929.00	15.19%	73,643.00
2. Classified Salaries						
a. Base Salaries				283,482.00		32,048.00
b. Step & Column Adjustment				6,696.00		6,811.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(258,130.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	283,482.00	-88.69%	32,048.00	21.25%	38,859.00
3. Employee Benefits	3000-3999	488,587.00	-36.57%	309,932.00	2.23%	316,842.00
4. Books and Supplies	4000-4999	326,393.00	-56.34%	142,508.00	0.00%	142,508.00
5. Services and Other Operating Expenditures	5000-5999	437,756.00	-51.10%	214,078.00	0.00%	214,078.00
6. Capital Outlay	6000-6999	124,189.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	60,127.00	-80.56%	11,691.00	0.00%	11,691.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,937,140.00	-60.03%	774,186.00	3.03%	797,621.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(421,569.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		421,569.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	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 (Line D3f must agree with line D2)		0.00		0.00		0.00

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

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	5,888,741.00	2.48%	6,034,782.00	3.11%	6,222,464.00
2. Federal Revenues	8100-8299	1,089,215.00	-53.59%	505,511.00	0.00%	505,511.00
3. Other State Revenues	8300-8599	764,305.00	-51.04%	374,228.00	0.00%	374,228.00
4. Other Local Revenues	8600-8799	261,000.00	0.00%	261,000.00	0.00%	261,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,003,261.00	-10.34%	7,175,521.00	2.62%	7,363,203.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,098,026.00		2,187,387.00
b. Step & Column Adjustment				89,361.00		98,102.00
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	2,098,026.00	4.26%	2,187,387.00	4.48%	2,285,489.00
2. Classified Salaries						
a. Base Salaries				991,695.00		1,032,434.00
b. Step & Column Adjustment				40,739.00		44,279.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	991,695.00	4.11%	1,032,434.00	4.29%	1,076,713.00
3. Employee Benefits	3000-3999	1,731,261.00	2.80%	1,779,687.00	2.64%	1,826,697.00
4. Books and Supplies	4000-4999	640,233.00	-28.72%	456,348.00	0.00%	456,348.00
5. Services and Other Operating Expenditures	5000-5999	1,696,832.00	-13.18%	1,473,154.00	0.00%	1,473,154.00
6. Capital Outlay	6000-6999	201,689.00	-61.57%	77,500.00	0.00%	77,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
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	83,625.00	0.00%	83,625.00	0.00%	83,625.00
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)		7,547,811.00	-4.68%	7,194,585.00	2.63%	7,383,976.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		455,450.00		(19,064.00)		(20,773.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,758,407.00		4,213,857.00		4,194,793.00
2. Ending Fund Balance (Sum lines C and D1)		4,213,857.00		4,194,793.00		4,174,020.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	940,000.00		940,000.00		940,000.00
2. Unassigned/Unappropriated	9790	2,676,072.00		2,657,008.00		2,636,235.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,213,857.00		4,194,793.00		4,174,020.00

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	940,000.00		940,000.00		940,000.00
c. Unassigned/Unappropriated	9790	2,676,072.00		2,657,008.00		2,636,235.00
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)		3,616,072.00		3,597,008.00		3,576,235.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		47.91%		50.00%		48.43%
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?	<u>Yes</u>					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		409.30		409.30		409.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,547,811.00		7,194,585.00		7,383,976.00
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)		7,547,811.00		7,194,585.00		7,383,976.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		301,912.44		287,783.40		295,359.04
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)		301,912.44		287,783.40		295,359.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	83,625.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					83,625.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	83,625.00	83,625.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	409.00	409.30		
Charter School	0.00	0.00		
Total ADA	409.00	409.30	0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	409.00	409.00		
Charter School	0.00	0.00		
Total ADA	409.00	409.00	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	409.00	409.00		
Charter School	0.00	0.00		
Total ADA	409.00	409.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	417	417		
Charter School	0	0		
Total Enrollment	417	417	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	417	417		
Charter School	0	0		
Total Enrollment	417	417	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	417	417		
Charter School	0	0		
Total Enrollment	417	417	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	396	407	
Charter School		0	
Total ADA/Enrollment	396	407	97.3%
Second Prior Year (2019-20)			
District Regular	396	432	
Charter School		0	
Total ADA/Enrollment	396	432	91.7%
First Prior Year (2020-21)			
District Regular	409	394	
Charter School	0	0	
Total ADA/Enrollment	409	394	103.8%
		Historical Average Ratio:	97.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	98.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	409	417		
Charter School	0	0		
Total ADA/Enrollment	409	417	98.1%	Met
1st Subsequent Year (2022-23)				
District Regular	409	417		
Charter School	0	0		
Total ADA/Enrollment	409	417	98.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	409	417		
Charter School	0	0		
Total ADA/Enrollment	409	417	98.1%	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:

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	5,888,741.00		
1st Subsequent Year (2022-23)	6,021,196.00	6,034,782.00	0.2%	Met
2nd Subsequent Year (2023-24)	6,192,825.00	6,222,464.00	0.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	3,952,159.64	5,616,335.43	70.4%
Second Prior Year (2019-20)	4,035,543.81	6,471,028.47	62.4%
First Prior Year (2020-21)	3,782,726.29	5,024,122.75	75.3%
	Historical Average Ratio:		69.4%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	65.4% to 73.4%	65.4% to 73.4%	65.4% to 73.4%

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)	3,832,307.00	5,527,046.00	69.3%	Met
1st Subsequent Year (2022-23)	4,593,599.00	6,336,774.00	72.5%	Met
2nd Subsequent Year (2023-24)	4,759,555.00	6,502,730.00	73.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	503,314.00	1,089,215.00	116.4%	Yes
1st Subsequent Year (2022-23)	219,464.00	505,511.00	130.3%	Yes
2nd Subsequent Year (2023-24)	219,464.00	505,511.00	130.3%	Yes

Explanation:
(required if Yes)

Additional COVID funding sources have been awarded to the district that were not anticipated at budget adoption. Forest Reserve funding was also reinstated for the current budget year and two additional out years. These monies have been added into the budget and increased the federal revenue for the district.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	901,338.00	764,305.00	-15.2%	Yes
1st Subsequent Year (2022-23)	365,023.00	374,228.00	2.5%	No
2nd Subsequent Year (2023-24)	365,023.00	374,228.00	2.5%	No

Explanation:
(required if Yes)

Some of the COVID funding sources that were anticipated to be received in the current budget year were actually received in the prior fiscal year. These funds came in after the budget adoption and were included in the prior fiscal year. The funding amounts were adjusted to reflect the actual prior year carryover and new award funding that is anticipated in the current budget year and two out years. Any funding that is not anticipated to continue in the out years were removed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	261,000.00	261,000.00	0.0%	No
1st Subsequent Year (2022-23)	261,000.00	261,000.00	0.0%	No
2nd Subsequent Year (2023-24)	261,000.00	261,000.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	501,153.00	640,233.00	27.8%	Yes
1st Subsequent Year (2022-23)	341,237.00	456,348.00	33.7%	Yes
2nd Subsequent Year (2023-24)	341,237.00	456,348.00	33.7%	Yes

Explanation:
(required if Yes)

Additional COVID funding sources have been awarded to the district as well as forest reserve funding reinstated for the current and two out years. The books and supplies budget has been adjusted to include these awards and any prior year carryover funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	1,294,722.00	1,696,832.00	31.1%	Yes
1st Subsequent Year (2022-23)	1,284,378.00	1,473,154.00	14.7%	Yes
2nd Subsequent Year (2023-24)	1,284,378.00	1,473,154.00	14.7%	Yes

Explanation:
(required if Yes)

Additional COVID funding sources have been awarded to the district as well as forest reserve funding reinstated for the current and two out years. The services and operating expenditures budget has been adjusted to include these awards and any prior year carryover funds.

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)	1,665,652.00	2,114,520.00	26.9%	Not Met
1st Subsequent Year (2022-23)	845,487.00	1,140,739.00	34.9%	Not Met
2nd Subsequent Year (2023-24)	845,487.00	1,140,739.00	34.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,795,875.00	2,337,065.00	30.1%	Not Met
1st Subsequent Year (2022-23)	1,625,615.00	1,929,502.00	18.7%	Not Met
2nd Subsequent Year (2023-24)	1,625,615.00	1,929,502.00	18.7%	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)

Additional COVID funding sources have been awarded to the district that were not anticipated at budget adoption. Forest Reserve funding was also reinstated for the current budget year and two additional out years. These monies have been added into the budget and increased the federal revenue for the district.

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

Some of the COVID funding sources that were anticipated to be received in the current budget year were actually received in the prior fiscal year. These funds came in after the budget adoption and were included in the prior fiscal year. The funding amounts were adjusted to reflect the actual prior year carryover and new award funding that is anticipated in the current budget year and two out years. Any funding that is not anticipated to continue in the out years were removed.

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

- 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)

Additional COVID funding sources have been awarded to the district as well as forest reserve funding reinstated for the current and two out years. The books and supplies budget has been adjusted to include these awards and any prior year carryover funds.

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

Additional COVID funding sources have been awarded to the district as well as forest reserve funding reinstated for the current and two out years. The services and operating expenditures budget has been adjusted to include these awards any any prior year carryover funds.

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		0.00	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:

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	47.9%	50.0%	48.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	16.0%	16.7%	16.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	877,019.00	5,610,671.00		N/A	Met
1st Subsequent Year (2022-23)	(19,064.00)	6,420,399.00		0.3%	Met
2nd Subsequent Year (2023-24)	(20,773.00)	6,586,355.00		0.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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)	4,213,857.00	Met
1st Subsequent Year (2022-23)	4,194,793.00	Met
2nd Subsequent Year (2023-24)	4,174,020.00	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)	4,206,341.90	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.)	409	409	409
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,547,811.00	7,194,585.00	7,383,976.00
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)	7,547,811.00	7,194,585.00	7,383,976.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	301,912.44	287,783.40	295,359.04
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)	301,912.44	287,783.40	295,359.04

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(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)	940,000.00	940,000.00	940,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,676,072.00	2,657,008.00	2,636,235.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,616,072.00	3,597,008.00	3,576,235.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	47.91%	50.00%	48.43%
District's Reserve Standard (Section 10B, Line 7):	301,912.44	287,783.40	295,359.04
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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:

Forest Reserve funding has been included in the current 21/22 fiscal year and both projected out years, 22/23 & 23/24. These funds are dependent upon the legislation being reauthorized at the end of the second out year in order to continue.

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)	(87,116.00)	(87,116.00)	0.0%	0.00	Met
1st Subsequent Year (2022-23)	(644,162.00)	(319,512.00)	-50.4%	(324,650.00)	Not Met
2nd Subsequent Year (2023-24)	(668,661.00)	(342,947.00)	-48.7%	(325,714.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	83,625.00	83,625.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	83,625.00	83,625.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	83,625.00	83,625.00	0.0%	0.00	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)

The projected contribution for the two out years was reduced from the anticipated need at budget adoption. This is due to Forest Reserve funding being authorized for the current and two out years plus additional COVID funding awards provided to the district. This offset has reduced the amount of contribution required.

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. MET - Projected transfers out 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)

--

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 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no 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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Compensated Absences	26,748

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				26,748

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	44,331	26,748	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	44,331	26,748	0	0
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

Yes

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

No

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

No

2. OPEB Liabilities

a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	594,385.00	594,385.00
b. OPEB plan(s) fiduciary net position (if applicable)	594,385.00	594,385.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2021-22)	594,385.00	594,385.00
1st Subsequent Year (2022-23)	594,385.00	594,385.00
2nd Subsequent Year (2023-24)	594,385.00	594,385.00

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

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

0.00	0.00
0.00	0.00
0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

70,144.00	70,144.00
52,608.00	52,608.00
35,072.00	35,072.00

d. Number of retirees receiving OPEB benefits

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

4	4
3	3
2	2

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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	30.2	27.9	27.9	27.9

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

27,220

7. Amount included for any tentative salary schedule increases

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
432,525	432,525	432,525
84.0%	84.0%	84.0%
0.1%	0.1%	0.1%

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
89,361	89,360	98,102
4.3%	4.3%	4.5%

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

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

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

Certificated (Non-management) - Other

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

N/A

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	24.9	25.6	25.6	25.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	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
183,004	183,004	183,004
89.0%	89.0%	89.0%
0.1%	0.1%	0.1%

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?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
40,739	40,739	44,279
4.5%	4.5%	4.7%

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.):

N/A

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	2.8	1.8	1.8	1.8

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)?

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)

- 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

Yes	Yes	Yes
35,072	35,072	35,072
76.0%	76.0%	76.0%
0.1%	0.1%	0.1%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
4,385	4,385	4,385
2.0%	2.0%	2.0%

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

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

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

No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

**Educator Effectiveness Block Grant 2021
Expenditure Plan Template**

LEA Name:	Sierra-Plumas Joint Unified SD
Contact Name:	Nona Griesert
Email Address:	ngriesert@spjusd.org
Phone Number:	(530)993-1660

Total Amount of funds received by the LEA:	\$ 160,300.00
Date of Public Meeting prior to Adoption:	November 9, 2021
Date of adoption at a public meeting:	December 13, 2021

[EC 41480](#)

(a)(2) A school district, county office of education, charter school, or state special school may expend the funds received pursuant to this subdivision from the 2021–22 fiscal year to the 2025–26 fiscal year, inclusive. School districts, county offices of education, charter schools, and state special schools **shall coordinate the use of any federal funds received under Title II of the federal Every Student Succeeds Act of 2015 (Public Law 114–95) to support teachers and administrators with the expenditure of funds received pursuant to this subdivision.**

(b) A school district, county office of education, charter school, or state special school shall expend funds apportioned pursuant to this section to provide professional learning for **teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils,** with a focus on any of the following areas:

(1) Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Coaching, mentoring staff	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00

(2) Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Coaching/mentoring staff	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00

(3) Practices and strategies that reengage pupils and lead to accelerated learning.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Student practices/strategies	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00

(4) Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Social/Emotional learning	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00

(5) Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Positive School climate activities/training	\$ 31,070.00	\$ -	\$ -	\$ -	\$ -	\$ 31,070.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 31,070.00	\$ -	\$ -	\$ -	\$ -	\$ 31,070.00

(6) Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Creating positive climate	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00

(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
EL strategies	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00

(8) New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).

(c) To ensure professional development meets educator and pupil needs, local educational agencies are encouraged to allow schoolsite and content staff to identify the topic or topics of professional learning. Professional learning provided pursuant to this section shall do both of the following:

(1) Be content focused, incorporate active learning, support collaboration, use models of effective practice, provide coaching and expert support, offer feedback and reflection, and be of sustained duration.

(2) As applicable, be aligned to the academic content standards adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Professional learning networks	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Indirect Admin Costs	\$ 9,230.00	\$ -	\$ -	\$ -	\$ -	\$ 9,230.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 24,230.00	\$ -	\$ -	\$ -	\$ -	\$ 24,230.00

(9) Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Ethnic studies curricula	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00

(10) Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Childhood Edn/Development strategies	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00

Summary of Expenditures

Section Totals	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Subtotal Section (1)	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Subtotal Section (2)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Subtotal Section (3)	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Subtotal Section (4)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Subtotal Section (5)	\$ 31,070.00	\$ -	\$ -	\$ -	\$ -	\$ 31,070.00
Subtotal Section (6)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Subtotal Section (7)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Subtotal Section (8)	\$ 24,230.00	\$ -	\$ -	\$ -	\$ -	\$ 24,230.00
Subtotal Section (9)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Subtotal Section (10)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Totals By Year:	\$ 160,300.00	\$ -	\$ -	\$ -	\$ -	

Total Planned Expenditures by the LEA:

\$ 160,300.00

October 2021

Dear Mr. Berardi,

As of October 1, 2021—I would like to resign from the Lead Teacher position as I find it untenable with the current configuration of teachers and leadership needs at the site.

I would also like to move to part-time with Homeroom, P1 9-10th English, P2 AP English, English 11, English 12, P3 Senior Issues, and P4 as Global issues for A Days and B days Homeroom and P1 for prep and College & Career Counseling.

Homeroom and Flex are counted as learning minutes and are teacher duties and class time in regards to configuring FTE.

Best,

Niecea

DOWNIEVILLE SITE COUNCIL

Leadership proposal to SPJUSD Board (Dec 13th, 2021 meeting)

OVERVIEW

Your Company is pleased to submit this proposal for increased administration presence at Downieville Schools: Downieville Elementary School and Downieville Jr./Sr. High, here on out called Downieville Schools through the rest of the document, in order to achieve goals for school-wide improvement. Downieville Schools has not had a principal in over a decade and there is an urgent need for admin support that we are advocating for today.

The Objective

- Need #1: provide day-to-day accountability for students and staff
- Need #2: create a positive school climate with cohesion and unity among staff and students
- Need #3: improve teacher support and quality of instruction on site
- Need #4: increase student performance in ELA and Math measures, special focus on math
- Need #5: improve safety protocols and facility upkeep

The Opportunity

- Goal #1: Create a collaborative school and work environment with a unified mission and vision upheld on a daily basis.
- Goal #2: Increase school performance and climate measures/indicators
- Goal #3: Provide teachers and students with support in on-going improvement with an instructional leader who asks teachers and students to self-reflect and make progress regularly.

The Solution

- A site principal dedicated to Downieville School and its specific needs.

OUR PROPOSAL

California state law stipulates that school districts must have *administrator-to-teacher ratios (ATRs)* of no more than 8 administrators for every 100 teachers. This law, laid out in California

Education Code (EDC), 41400-41407, could also be framed as requiring districts to employ at least 12.5 teachers for every 1 administrator.

There are fines associated with going over the admin ratio, which historically has been waived by legislature each year, and equates to the: “over” admin FTE amount being multiplied by the average *state funded* (no portions of admin salary paid for with federal funds are counted) admin salary in the district.

Currently, our district does not have adequate data to accurately supply an ART to the state (which is submitted annually) for various reasons outlined below:

1. Admin FTEs are not disaggregated by state vs federal funds, which affects the FTE we report to the state when determining these ratios.
2. Classified staff that are paid from district funds and require “certification qualifications” such as nurses, counselors, librarians, welfare personnel, attendance personnel, speech therapists, psychologists, school social workers, etc. that provide direct support to students should be more accurately reported in the ATR
 - a. Different roles, such as the use of teacher aides to administer instruction and support with students (which our district requires the paraprofessional test be taken), can be broken apart to factor into the FTE based on the percentage of time they spend on tasks outlined above.

It is possible that we are not accurately reporting these individual percentages of FTE because it is cautioned “adequate supporting documentation must be maintained” and include “duty statements demonstrating the provision of pupil services directly to students. If the duty statement does not provide a percentage breakdown of the duties, it will be necessary to secure an employee affidavit or maintain time accounting instruments to establish the portion of the FTE associated with direct pupil services.” This a detailed task and our DO personnel wear many hats.
3. The DO reported (Oct 19, 2021) that James Berardi accounts for .85 FTE of admin in our district, but this is not accurate. District superintendents are not figured into the admin ratio—this was confirmed with a phone call to the California Department of Education. It is not in James’ contract language, so as known made aware, , that he is an admin at Downieville Schools as part of his duties and therefore in our ATR . It applies to site administrators for schools; therefore the number should be 0 on paperwork. However, James has dedicated time to the site 2 days a week, outside of his contract and pay, which could count for close to a .5 FTE—notably this figure is irrelevant because the Site Council’s request for a dedicated admin would not *add* to the admin FTE, it would replace James’ role as a site admin in Downieville. No additional updates from the DO on admin FTE changing since initial correspondence in October 2021 (verified as of Dec 8, 2021).
4. District employee FTE is inaccurate (Dec 8, 2021): It can be noted the FTE of at least one of the teachers is incorrect (they are working full-time and their county and district FTE combined is only .88). We also come across the issue of district teachers being paid in county funds—currently 1.67 teachers that have a district position are paid from county funds (arbitrarily). For instance, the TK/K/1 teacher at Downieville School is a county employee paid from county funds in a district classroom, and all TK/K/1st teachers in Loyalton are district employees.

With that in mind, we will present to you an estimation of how this ATR looks in SPJUSD and how our requests fits into this:

The current district teacher FTE (as reported by the DO on Dec 8, 2021) is 27.6 FTE. We have raised concerns that this figure is actually higher. On Oct 13th, the DO calculated 30.76 certificated FTE in total, meaning that the DO calculates 3.16 certificated positions that factor into this, though this figure could be higher too. However, we will use it for this calculation.

30.76 FTE for teaching staff divided by 12.5 = 2.46 admin allowance in the district. (We are currently reporting 1.85 admin to a 30.76 ratio—meaning we are actually

Admin Downieville Site Council is counting: 1 FTE LHS, 1 FTE LES—moving the LES principal back to district funds (though its actually more accurately a .8 or .9 depending on federal funding allocations for admin in both LES and LHS), leaving Downieville .46 for a part-time administrator without a penalty. We also may go over by .04 and not be penalized; therefore, Downieville more accurately has a .5 allocation. I again, legislation has also waived ATR fees for districts that have gone over in the past.

We are not configuring James Berardi in the ATR.

To state more succinctly:

*Downieville Schools currently has 6 FTE teachers and justifiably should receive a commensurate amount of admin support in the ratio calculations (= approximately .5 FTE admin).

*If James Berardi is already being counted as a .5 or .85 FTE admin on district time for his services at Downieville School, have we not already approved that Downieville requires an administrator in our formula for funding and ATR?

Therefore, the Downieville Site Council is formally requesting permission for Downieville Schools to fly a .5 FTE principal position effectively immediately to find the right fit for administration at Downieville Schools, potentially within this school year but certainly for the next (2022-2023).

**We would also like to add for consideration, that LA Unified in March of 2019 put forward a request to eliminate the use of the ATR in their district, stating “the District could remove the ratio requirement from the Education Code, or amend the law, which is a course of action Superintendent’s staff has explored for several years. Amending the law to exempt all mandated or supplemental administrators from the ATR, which would preserve local decision makers’ ability to decide how best to provide supplemental services to high-needs students, would benefit the Disitric.”

Perhaps the Board could inquire about a similar exemption for SPJUSD.

Rationale

- Previous leadership structures at Downieville Schools
- Equitable support for teachers at Downieville site
- Equitable support for our students across the district

- Alignment with District mission
- 2020 & 2021 WASC Report for accreditation
- Research:
 - The ATR policy itself does not have research that justifies its existence or its impact on schools, therefore often interferes with efforts to improve schools;
 - Reducing administrators can lead to restricted school-based autonomy;
 - Many of the statutorily “excess” administrators are needed to provide supplemental services for high-needs students (e.g. targeted student population program advisors)

Execution Strategy

The Site Council would like to collaborate with district admin in identifying strong parameters for a “good fit” at Downieville School and its current needs in order to advertise for a **minimum** of a .5 principal at Downieville School, along with input from other stakeholders who have expressed concern and interest on this topic. We think that there will need to be ample time to recruit the best administrator for Downieville School given its location and various other factors, but also recognize that the need is urgent and would like to begin the process ASAP.

This position could potentially be a solo, part-time position for admin looking for reduced hours or in certain stages of their professional and personal life that allow a .5 FTE position.

It could also be a teaching-principal position for those wanting or needing 1 FTE salary. Our main concern with this is that the climate among staff is tense and volatile. This might be a lot for a new staff member to navigate while also teaching and taking on principal duties. However, it is feasible and we are willing to leave this option on the table.

We would then like to form an interview committee made up of various stakeholders and review applicants on a rolling basis until a quality applicant accepts the position.

PRICING

The cost of an administrator is around \$107,000 a year max for a starting salary according to the most recent salary schedule on the SPJUSD website—with a notation that there is in fact a salary scale and position for a Downieville principal.

http://www.sierracountyofficeofeducation.org/upload/files/EMPLOYEES_STAFF/SALARY_SCHEDULES/ADMINISTRATORS.pdf

→ A teaching principal would save around \$30,000 a year of teacher salary (as teaching principals are paid as admin 1 FTE regardless of teaching duties)—meaning the cost impact would more accurately be around: \$70,000.

→ Remove Lead Teacher = save \$10,000 a year = \$60,000 max

→ Prorate duties for school positions based on the task and percentage of time on task to spread district and county funds based on duties and NOT position alone. Here we can use

creative budgeting strategies for our small district that will be more in compliance. Though it might be tedious, it could be fiscally beneficial in the long run.

→ If the “principal salary” was absorbed into the Superintendent district salary, leave the funds as is—accessing the wealth of state and federal monies coming in from COVID—until the Superintendent retires and then reallocate funds to support longevity of the principal position.

CONCLUSION

We look forward to the response and feedback about our proposal and are eager to move forward with finding solutions to our leadership crisis at Downieville Schools. If information in this report is incorrect, the Site Council spent hours reaching out to appropriate authorities in the California Education Department, the SPJUSD District Office, and corresponding government websites with the addition of a request from LA Unified and their approach to the ATR restrictions. We, like every individual in this school district and community, are also spread thin and understand the burden of time and resources in day-to-day operations. This proposal is by no means trying to cause blame on any individual or entity, but move forward with solutions. Our solution being: **formally requesting permission for Downieville Schools to fly a .5 FTE principal position effectively immediately to find the right fit for administration at Downieville Schools, potentially within this school year but certainly for the next (2022-2023).**

Thank you for your consideration,

The Downieville Site Council

Tessa, Melissa, Siobhan, Niecea, Amber, Teresa, with consultation from James Berardi.

11/9/2021

Dear SPJUSD,

Please accept this notice of resignation from my position as a school bus driver. My last day of employment will be December 17, 2021.

I have the opportunity to move this next year and my license expires next month. For this reason, I will not be reinstating my license.

This has been very rewarding experience working at SPJUSD the last 4 years. The transportation team has walked me through every step and been nothing short of amazing! The school kids will have a special place in my heart that I will cherish for life. I thank you for this great opportunity and wish you all well. If I can be any help transitioning new bus drivers please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Sharie Jackowiak". The signature is written in black ink and is positioned above the printed name.

Sharie Jackowiak