

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

March 08, 2022

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

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

****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/86816448670>

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Webinar ID: 868 1644 8670

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.sierracountyofficeofeducation.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. 2020-2021 AUDIT PRESENTATION – CWDL CPAs

1. Acceptance of 2020-2021 Audited Actuals**

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Mask/Vaccine Mandates
- b. Safe Schools Training
- c. High School Graduation Requirements
- d. Sierraville School Site
- e. Trustee Area 2 – Provisional Appointment in April
- f. Strategic Planning

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 02/28/2022**
- b. Sixth Month Enrollments for the 2021-2022 School Year**

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)

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held February 08, 2022**
2. Approval of Board Report-Checks Dated 02/01/2022 through 02/28/2022**

G. ACTION ITEMS

1. New Business

- a. Adoption of SPJUSD 2021-2022 Second Interim Actuals and Criteria and Standards Report as of January 31, 2022**
- b. Approval of Safe Schools Plan, annual review and revisions^^
(this plan can be found in its entirety on our website,
http://www.sierracountyofficeofeducation.org/upload/?show=/SCHOOL_SAFETY_PLAN/)
- c. Authorization for the Superintendent to enter into an agreement for Loyalton High School with the NFHS Network School Broadcast Program powered by PlayOn Sports, Contract 2022-013D**
- d. Approval of assignment of Emma Shaffer, Loyalton High School, 2021-2022 Track Coach
- e. 2022 Delegate Assembly Ballot for California School Boards Association (CSBA), Subregion 4-D**
- f. Approval of utilizing AB 361 for meetings conducted through April 12, 2022
***This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*
***AB 361 expires January 01, 2024*
***Zoom will be available for the public with or without utilizing AB 361*

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

BATCH FROM FEBRUARY MEETING

- g. 4217.3—Layoff/Rehire
 1. Administrative Regulation, *revisions^^*
- h. 6112—School Day
 1. Board Policy, *revisions^^*
 2. Administrative Regulation, *revisions^^*
- i. 6158—Independent Study
 1. Board Policy, *revisions^^*
 2. Administrative Regulation, *revisions^^*
- j. 6170.1—Transitional Kindergarten
 1. Board Policy, *revisions^^*
- k. 9320—Meetings and Notices
 1. Board Bylaw, *revisions^^*

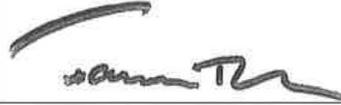
NEW BATCH FOR MARCH MEETING

- l. 0420.42—Charter School Renewal
 1. Board Policy, *revisions^^*
- m. 1312.3—Uniform Complaint Procedures
 1. Board Policy, *revisions^^*
 2. Administrative Regulation, *revisions^^*
- n. 3515.6—Criminal Background Checks for Contractors
 1. Administrative Regulation, *revisions^^*
- o. 5125—Student Records
 1. Administrative Regulation, *revisions^^*
- p. 5145.3—Nondiscrimination/Harassment
 1. Administrative Regulation, *revisions^^*

H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on April 12, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

I. 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.



See what's possible.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SIERRA
LOYALTON, CALIFORNIA

AUDIT REPORT

June 30, 2021

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra-Plumas Joint Unified School District ("the District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District as of June 30, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Change in Accounting Principle

During the year ended June 30, 2021, the District adopted the provisions of *Governmental Accounting Standards Board Statement (GASB) No. 84, Fiduciary Activities*. As a result of the implementation of this standard, the District reported a restatement for a change in accounting principle (see Note 11). Our auditors' opinion was not modified with respect to the restatement.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of changes in the District's net OPEB liability and related ratios, schedule of contributions – OPEB, schedule of the proportionate share of the net pension liability, and the schedule of contributions – pensions as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sierra-Plumas Joint Unified School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2022 on our consideration of Sierra-Plumas Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra-Plumas Joint Unified School District's internal control over financial reporting and compliance.

CWDL, Certified Public Accountants

San Diego, California
February 25, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

INTRODUCTION

Our discussion and analysis of Sierra-Plumas Joint Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the District's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- Total Net Position was \$3,655,215 at June 30, 2021. This was an increase of \$539,827 from prior year due to increased instruction related costs.
- Overall revenues were \$6,994,124 which is less than expenses of \$7,109,924.
- The fund balance of the general fund was \$3,893,459, an increase from the prior year due to increased costs.
- The total cost of the District's programs was \$7,109,924 a decrease of \$732,305 from the prior year.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-Wide Financial Statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund Financial Statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
- **Governmental Funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the District's budget for the year is included.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Government-Wide Statements, continued

The two government-wide statements report the District's net assets and how they have changed. Net assets, the difference between the assets and liabilities, are one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information -does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.
- Fiduciary funds - the District is the trustee, or fiduciary, for assets that belong to others; for the district, the student body activities fund is an agency fund. The District is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use the assets to finance its operations.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was \$3,655,215 at June 30, 2021.

The significant changes from fiscal year 2021 to 2020 are:

- Current assets increased by \$505 thousand, primarily due to an overall decrease in cash.
- Capital assets increased by \$261 thousand due to increases from purchase of vehicles and depreciation expense during 2020-21.
- Receivables from Grantor Governments decreased because of more timely payments.
- Increase in long-term liabilities from an increase in the net pension liability.

	Governmental Activities		
	2021	2020	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Current and other assets	\$ 4,594,158	\$ 4,089,502	\$ 504,656
Capital assets	4,464,846	4,203,858	260,988
Deferred outflows	1,342,641	1,141,896	200,745
Total Assets and Deferred Outflows	10,401,645	9,435,256	966,389
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	626,567	581,294	45,273
Long-term liabilities	5,852,433	5,216,035	636,398
Deferred inflows	267,430	522,539	(255,109)
Total Liabilities and Deferred Inflows	6,746,430	6,319,868	426,562
NET POSITION			
Net investment in capital assets	4,464,846	4,203,858	260,988
Restricted	654,048	225,687	428,361
Unrestricted	(1,463,679)	(1,314,157)	(149,522)
Total Net Position	\$ 3,655,215	\$ 3,115,388	\$ 539,827

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Changes in Net Position

The results of this year's operation for the District as a whole are reported in the *Statement of Activities* on page 12. The table below takes the information from the Statement and rearranges it slightly so you can see our total revenues for the year.

	Governmental Activities		
	2021	2020	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 17,146	\$ 13,750	\$ 3,396
Operating grants and contributions	1,657,345	562,416	1,094,929
General revenues			
Property taxes	3,118,212	2,868,410	249,802
Unrestricted federal and state aid	1,958,715	2,648,054	(689,339)
Other	242,706	1,078,015	(835,309)
Total Revenues	6,994,124	7,170,645	(176,521)
EXPENSES			
Instruction	3,860,125	3,434,162	425,963
Instruction-related services	632,549	749,658	(117,109)
Pupil services	383,701	1,422,742	(1,039,041)
General administration	809,049	791,719	17,330
Plant services	901,640	886,309	15,331
Ancillary services	48,014	83,293	(35,279)
Other outgo	173,781	95,293	78,488
Depreciation (Unallocated)	300,565	316,888	(16,323)
Total Expenses	7,109,924	7,780,064	(732,305)
Change in net position	(115,800)	(609,419)	493,619
Net Position - Beginning	3,115,388	3,724,807	(609,419)
Prior Period Adjustment (See Note 11)	655,627	-	655,627
Net Position - Ending	\$ 3,655,215	\$ 3,115,388	\$ 539,827

The District's total revenues totaled \$6,994,124. A majority of the revenue came from Property Taxes, which accounted for 44.6% of total revenues, and Unrestricted Federal and State Aid, which accounted for 28.0% of total revenues.

The total cost of all programs and services was \$7,109,924. The District's expenses are predominately related to instructional and instruction-related services for students which account for 63.2% of total cost. Administrative activities account for just 11.4% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, ancillary services, and other outgo.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Governmental Activities

As reported in the *Statement of Activities*, the cost of all our governmental activities this year was \$7,109,924. However, this amount was offset by \$3,118,212 in local property taxes, \$1,958,715 in unrestricted Federal and State aid, and \$242,706 in other revenues. \$1,674,491 was received from those who benefited from the programs with grants and contributions.

In the table below, we have presented the net cost of each of the District's largest functions: instruction, instruction related services, pupil services, general administration, plant services, ancillary services, and other outgo. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2021	2020
Instruction	2,608,578	3,028,832
Instruction-related services	472,056	710,410
Pupil services	274,773	1,314,939
General administration	746,574	770,490
Plant services	812,679	884,856
Ancillary services	45,927	82,190
Community services	500	-
Other outgo	173,781	95,293
Depreciation (Unallocated)	300,565	316,888
	\$ 5,435,433	\$ 7,203,898

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was approved on March 9, 2021. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the District had invested \$11,177,680 in a broad range of capital assets including land, buildings and improvements, machinery and equipment and sold an unoccupied school building. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		
	2021	2020	Net Change
CAPITAL ASSETS			
Land	\$ 157,192	\$ 157,192	\$ -
Construction in progress	-	305,144	(305,144)
Land improvements	385,804	385,804	-
Buildings & improvements	8,770,545	8,770,545	-
Furniture & equipment	1,864,139	997,442	866,697
Accumulated depreciation	(6,712,834)	(6,412,269)	(300,565)
Total Capital Assets	\$ 4,464,846	\$ 4,203,858	\$ 260,988

For the fiscal year ending June 30, 2022, the District projects spending \$282,500 for building improvements, new equipment & equipment replacement.

Long-Term Debt

The District had \$5,258,048 of net pension obligations associated with the unfunded portion of PERS and STRS. Other long-term liability obligations of the District are for other post-employment benefits and compensated absences as shown in the table below. More detailed information about the District's debt is presented in the notes to the financial statements.

	Governmental Activities		
	2021	2020	Net Change
LONG-TERM LIABILITIES			
Net pension liability	\$ 5,258,048	\$ 4,632,844	\$ 625,204
Net OPEB liability	594,385	583,191	11,194
Compensated absences	23,296	18,819	4,477
Less: current portion of long-term debt	(23,296)	(18,819)	(4,477)
Total Long-term Liabilities	\$ 5,852,433	\$ 5,216,035	\$ 636,398

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- The uncertainty of federal and state funding can have a profound impact on the financial health of the District. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts. There is presently no update on the continuance of Forest Reserve funding which if implemented could have a positive impact on the budget and reduced deficit spending patterns.
- The continuing increases in premiums for health care insurance, retirement, and worker's compensation could have a significant effect on the future financial health of the District. The 2021 premium for health insurance did not change over the 2020 composite premiums. However, health care premiums and retirement liabilities are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2020/2021 included a 0% cost of living allowance (COLA) and a deficit factor of 7.92% to LCFF. Reduction of 10% to all other State funding. In addition, employer rate of 16.00% and 22.91% was used in 21/22 for CalSTRS and CalPERS contributions to California certificated and classified retirement systems, respectively.
- The inevitable increases in PERS and STRS contribution rates that will be necessary to fund the Net Pension Liability will likely require careful budgeting and planning.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Nona Griesert, Business Manager
Sierra-Plumas Joint Unified School District
Post Office Box 955
109 Beckwith Road
Loyalton, CA 96118
(530) 993-1660

BASIC FINANCIAL STATEMENTS

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,133,072
Accounts receivable	20,233
Due from grantor government	439,855
Prepaid expenses	998
Capital assets, not depreciated	157,192
Capital assets, net of accumulated depreciation	4,307,654
Total Assets	9,059,004
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,342,641
Total Deferred Outflows of Resources	1,342,641
LIABILITIES	
Accrued liabilities	317,934
Due to grantor government	208,422
Unearned revenue	76,915
Long-term liabilities, current portion	23,296
Net pension liability	5,258,048
Net OPEB liability	594,385
Total Liabilities	6,479,000
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	267,430
Total Deferred Inflows of Resources	267,430
NET POSITION	
Net investment in capital assets	4,464,846
Restricted:	
Capital projects	119,117
Educational programs	431,982
Other activities	102,949
Unrestricted	(1,463,679)
Total Net Position	\$ 3,655,215

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Function/Programs	Expenses	Program Revenues		Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 3,860,125	\$ -	\$ 1,251,547	\$ (2,608,578)
Instruction-related services				
Instructional supervision and administration	29,661	-	903	(28,758)
Instructional library, media, and technology	17,176	-	9,231	(7,945)
School site administration	585,712	-	150,359	(435,353)
Pupil services				
Home-to-school transportation	176,629	-	2,741	(173,888)
Food services	196,045	17,146	88,210	(90,689)
All other pupil services	11,027	-	831	(10,196)
General administration				
Centralized data processing	221,013	-	6,156	(214,857)
All other general administration	588,036	-	56,319	(531,717)
Plant services	901,640	-	88,961	(812,679)
Ancillary services	48,014	-	2,087	(45,927)
Community services	500	-	-	(500)
Enterprise services	-	-	-	-
Interest on long-term debt	-	-	-	-
Other outgo	173,781	-	-	(173,781)
Depreciation (unallocated)	300,565	-	-	(300,565)
Total Governmental Activities	\$ 7,109,924	\$ 17,146	\$ 1,657,345	(5,435,433)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				3,118,212
Federal and state aid not restricted for specific purposes				1,958,715
Interest and investment earnings				56,105
Interagency revenues				179,244
Miscellaneous				7,357
Subtotal, General Revenue				5,319,633
Change in Net Position				(115,800)
Net Position - Beginning				3,115,388
Prior Period Adjustment (See Note 11)				655,627
Net Position - Ending				\$ 3,655,215

The accompanying notes are an integral part of this statement.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,123,708	\$ 9,364	\$ 4,133,072
Accounts receivable	2,078	18,155	20,233
Due from grantor governments	439,855	-	439,855
Due from other funds	-	70,880	70,880
Prepaid expenditures	998	-	998
Total Assets	4,566,639	98,399	4,665,038
LIABILITIES			
Accounts payable	316,963	971	317,934
Due to other funds	70,880	-	70,880
Due to grantor governments	208,422	-	208,422
Uearned revenue	76,915	-	76,915
Total Liabilities	673,180	971	674,151
FUND BALANCES			
Nonspendable	5,098	-	5,098
Restricted			
Educational programs	431,982	-	431,982
Capital projects	119,117	-	119,117
Child nutrition	5,521	97,428	102,949
Committed	594,385	-	594,385
Unassigned	2,737,356	-	2,737,356
Total Fund Balances	3,893,459	97,428	3,990,887
Total Liabilities and Fund Balances	\$ 4,566,639	\$ 98,399	\$ 4,665,038

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF
NET POSITION
JUNE 30, 2021**

Total Fund Balance - Governmental Funds \$ 3,990,887

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 11,177,680	
Accumulated depreciation	(6,712,834)	4,464,846

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 5,258,048	
Net OPEB liability	594,385	
Compensated absences	23,296	(5,875,729)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 1,342,641	
Deferred inflows of resources relating to pensions:	(267,430)	1,075,211

Total Net Position - Governmental Activities \$ 3,655,215

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 4,694,736	\$ -	\$ 4,694,736
Federal sources	879,502	65,241	944,743
Other state sources	901,979	7,752	909,731
Other local sources	242,706	17,146	259,852
Total Revenues	6,718,923	90,139	6,809,062
EXPENDITURES			
Current			
Instruction	3,604,084	-	3,604,084
Instruction-related services			
Instructional supervision and administration	13,990	-	13,990
Instructional library, media, and technology	16,590	-	16,590
School site administration	557,727	-	557,727
Pupil services			
Home-to-school transportation	171,679	-	171,679
Food services	15,218	172,839	188,057
All other pupil services	11,027	-	11,027
General administration			
Centralized data processing	210,837	-	210,837
All other general administration	570,879	-	570,879
Plant services			
Facilities acquisition and maintenance	873,145	-	873,145
Transfers to other agencies	51,269	-	51,269
Transfers to other agencies	122,512	-	122,512
Total Expenditures	6,266,437	172,839	6,439,276
Excess (Deficiency) of Revenues Over Expenditures	452,486	(82,700)	369,786
Other Financing Sources (Uses)			
Transfers in	-	70,880	70,880
Transfers out	(70,880)	-	(70,880)
Net Financing Sources (Uses)	(70,880)	70,880	-
NET CHANGE IN FUND BALANCE	381,606	(11,820)	369,786
Fund Balance - Beginning	3,511,853	15,174	3,527,027
Adjustment for restatement (See Note 11)	-	94,074	94,074
Fund Balance - Ending	\$ 3,893,459	\$ 97,428	\$ 3,990,887

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENTS OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net Change in Fund Balances - Governmental Funds \$ 369,786

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	-	
Depreciation expense:		(300,565)	(300,565)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(4,477)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(169,350)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(11,194)

Change in Net Position of Governmental Activities \$ (115,800)

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 FIDUCIARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2021**

	Foundation Trust Fund
ASSETS	
Cash and cash equivalents	\$ 353,709
Investments	348,348
Total Assets	<u>702,057</u>
LIABILITIES	
Accounts payable	<u>20,000</u>
Total Liabilities	<u>20,000</u>
NET POSITION	
Held in trust	<u>682,057</u>
Total Net Position	<u>\$ 682,057</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Sierra-Plumas Joint Unified School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's 'California School Accounting Manual'. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Districts reporting entity, as set forth in GASB Statement No. 14, 'The Financial Reporting Entity,' include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

B. Basis of Presentation, Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Districts governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund - This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Cafeteria Fund - The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code Sections 38090-38093*) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

In addition, the District reports the following fund types:

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

Agency Funds: These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

C. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement Focus, Basis of Accounting, continued

Government-wide and Fiduciary Fund Financial Statements, continued: On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Budgets and Budgetary Accounting

Annual budgets *are* adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Sierra County Treasury was not available.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued

Capital Assets, continued

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Infrastructure	30 years
Buildings	50 years
Bulding Improvements	20 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years

Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Unearned Revenue

Unearned revenue arises when potential, revenue does not meet both the "measurable" and "available" criteria' for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the District.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Non-spendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption, and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued

Fund Balances – Governmental Funds, continued

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 40 (Special Reserve Fund for Capital Outlay) is merged with the General Fund for purposes of presentation in the audit report.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

G. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year, the District did not have any recurring or nonrecurring fair value measurements.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

H. New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, Fiduciary Activities. This standard’s primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2019. The District has implemented GASB Statement No. 84 for the year ending June 30, 2021.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, Leases. This standard’s primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2021. The District has not determined the impact on the financial statements.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 – CASH AND INVESTMENTS

Summary of Cash and Investments

	Governmental Activities	Fiduciary Funds
Cash in county treasury	\$ 4,034,898	\$ 56,398
Cash on hand and in banks	94,074	-
Cash in revolving fund	4,100	-
Investments	-	645,659
Total	\$ 4,133,072	\$ 702,057

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$4,034,898 as of June 30, 2021). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$4,076,783. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Investments

The District's investments at June 30, 2021 are shown below.

Investment or Investment Type	Maturity	Fair Value
AT&T Corporation	N/A	\$ 100,730
Chevron Corporation	N/A	104,740
Exelon Corporation	N/A	49,184
Ford Motor Company	N/A	14,860
Intel Corporation	N/A	56,140
KKR & CO LP	N/A	148,100
Duke Realty Corporation	N/A	71,025
RLJ Lodging Trust	N/A	15,230
Ventas Inc	N/A	85,650
		\$ 645,659

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 – CASH AND INVESTMENTS, continued

The following tables present the fair value measurement of assets recognized in the accompanying statements of financial position measured at fair value on a recurring basis and level with the fair value hierarchy in which the fair value measurements falls:

Investments:	Quoted Price In Active Markets for Identical Assets Level 1	Significant Other Observable Input Level 2	Significant Unobservable Inputs Level 3
Foundation Trust Fund			
AT&T Corporation	\$ 100,730	\$ -	\$ -
Chevron Corporation	104,740	-	-
Exelon Corporation	49,184	-	-
Ford Motor Company	14,860	-	-
Intel Corporation	56,140	-	-
KKR & CO LP	148,100	-	-
Duke Realty Corporation	71,025	-	-
RLJ Lodging Trust	15,230	-	-
Ventas Inc	85,650	-	-
Total	\$ 645,659	\$ -	\$ -

Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 – CASH AND INVESTMENTS, continued

Analysis of Specific Deposit and Investment Risks, continued

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 – CASH AND INVESTMENTS, continued

Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term 'short-term' refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 01, 2020	Additions and Adjustments	Deductions	Balance June 30, 2021
Capital assets not being depreciated				
Land	\$ 157,192	\$ -	\$ -	\$ 157,192
Construction in progress	305,144	-	305,144	-
Total Capital Assets not Being Depreciated	<u>462,336</u>	<u>-</u>	<u>305,144</u>	<u>157,192</u>
Capital assets being depreciated				
Buildings	385,804	-	-	385,804
Improvements	8,770,545	-	-	8,770,545
Equipment	997,442	866,697	-	1,864,139
Total Capital Assets Being Depreciated	<u>10,153,791</u>	<u>866,697</u>	<u>-</u>	<u>11,020,488</u>
Less Accumulated Depreciation				
Buildings	150,944	25,720	-	176,664
Improvements	5,452,935	225,368	-	5,678,303
Equipment	808,390	49,477	-	857,867
Total Accumulated Depreciation	<u>6,412,269</u>	<u>300,565</u>	<u>-</u>	<u>6,712,834</u>
Capital Assets, net	<u>\$ 4,203,858</u>	<u>\$ 566,132</u>	<u>\$ 305,144</u>	<u>\$ 4,464,846</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 – INTERFUND BALANCES AND ACTIVITIES

Operating Transfers

Transfers to and from other funds at June 30, 2021 consisted of a transfer from the General Fund to the Cafeteria Fund in the amount of \$70,880 to supplement other funds.

NOTE 6 – LONG-TERM OBLIGATIONS

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2021, are as follows:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021	Due in One Year
Governmental Activities					
Net pensions liability	\$ 4,632,844	\$ 625,204	\$ -	\$ 5,258,048	\$ -
Net OPEB liability	583,191	11,194	-	594,385	-
Compensated absences	18,819	4,477	-	23,296	23,296
Total	\$ 5,234,854	\$ 640,875	\$ -	\$ 5,875,729	\$ 23,296

NOTE 7 – JOINT VENTURES (JOINT POWER AGREEMENTS)

The District participates in three Joint Powers Agreements (JPA's), the Sierra Self Insurance Group, the id-Counties Schools Insurance Group, and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The District pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the District beyond the District's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the District and the JPA's is such that the JPA's are not component units of the District for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2021 was not available as of our report date.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2021, the District reported its proportionate share of the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 3,520,199	\$ 995,066	\$ 145,092	\$ 425,499
CalPERS	1,737,849	347,575	122,338	248,733
Total	\$ 5,258,048	\$ 1,342,641	\$ 267,430	\$ 674,232

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP. The District contributes exclusively to the STRP Defined Benefit Program; thus disclosures are not included for the other plans.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Benefits Provided, continued

The STRP provisions and benefits in effect at June 30, 2021, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%*
Required employer contribution rate	16.15%	16.15%
Required state contribution rate	10.328%	10.328%

*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.

Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above, and the District's total contributions were \$339,236.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 3,520,199
State's proportionate share of the net pension liability associated with the District	1,814,649
Total	\$ 5,334,848

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2020 and June 30, 2019, was 0.0036 percent and 0.0034 percent, respectively, resulting in a net increase in the proportionate share of 0.0002 percent

For the year ended June 30, 2021, the District recognized pension expense of \$425,499. In addition, the District recognized pension expense and revenue of \$185,062 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 83,599	\$ -
Differences between expected and actual experience	6,213	99,214
Changes in assumptions	343,209	-
Net changes in proportionate share of net pension liability	222,809	45,878
District contributions subsequent to the measurement date	339,236	-
Total	<u>\$ 995,066</u>	<u>\$ 145,092</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 27,901
2023	160,074
2024	190,460
2025	73,452
2026	24,633
Thereafter	34,218
	<u>\$ 510,738</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

*20-year geometric average

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 5,318,531	\$ 3,520,199	\$ 2,035,424

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These report(s) and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2021, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.500%
Required employer contribution rate	20.700%	20.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented above, and the total District contributions were \$165,646.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$1,737,849. The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2020 and June 30, 2019, was 0.0057 percent and 0.0055 percent, respectively, resulting in a net increase in the proportionate share of 0.0002 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$248,733. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 36,176	\$ -
Differences between expected and actual experience	86,192	-
Changes in assumptions	6,373	-
Net changes in proportionate share of net pension liability	53,188	122,338
District contributions subsequent to the measurement date	165,646	-
Total	<u>\$ 347,575</u>	<u>\$ 122,338</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ (6,061)
2023	(3,693)
2024	44,317
2025	25,028
	<u>\$ 59,591</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**	Real Return Years 11+***
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

**An expected inflation of 2.0% used for this period

***An expected inflation of 2.92% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 2,498,474	\$ 1,737,849	\$ 1,106,567

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$362,890 to CalSTRS.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS

For the fiscal year ended June 30, 2021, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 594,385	\$ -	\$ -	\$ 11,194

Plan Description

The District's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the District. The Plan is a single employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the District and County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or
- B. \$13,840 for the term of 1 year.

Certificated employees with a minimum of 25 years of experience 5 years with the District/County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit members final year of service, or;
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "a" above made by the employer in the year of the unit members final year of service.

All contracts with District employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post-Employment Benefits (OPEB) plan are established by various labor agreements.

For the District, OPEB benefits are administered by District personnel. No separate financial statements are issued.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

Employees Covered by Benefit Terms

At June 30, 2020, the measurement date, the following retirees were covered by the benefit terms:

	Number of Participants
Inactive Employees Receiving Benefits	41
Active Employees	4
	45

Total OPEB Liability

The District's total OPEB liability of \$594,385 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation date	June 30, 2018
Measurement date	June 30, 2020
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	2.75%
Discount rate	3.89%
Payroll increase	3.25% for CalPERS 3.50% for CalSTRS
Healthcare cost trend rate	7.50% decreasing to 5.00% for years 2024 and after

Discount Rate

The discount rate of 3.89% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality Rates

Mortality rates were based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. The CalPERS mortality tables created by CalPERS are modified versions of the Society of Actuaries Scale BB mortality table, as adjusted for data from CalSTRS members. The actuarial assumptions used in the June 30, 2018 valuation were based on the results of CalPERS actuarial experience study for the period July 1, 1997 through June 30, 2011.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

Changes in Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a) - (b)
Balance July 1, 2019	\$ 583,191	\$ -	\$ 583,191
Changes for the year:			
Service cost	22,064	-	22,064
Interest	22,467	-	22,467
Employer contributions	-	33,337	(33,337)
Expected benefit payments	(33,337)	(33,337)	-
Net change	11,194	-	11,194
Balance June 30, 2020	\$ 594,385	\$ -	\$ 594,385

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2021.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.89%) or 1-percentage-point-higher (4.89%) than the current discount rate:

	Discount Rate 1% Lower (2.89%)	Current Discount Rate (3.89%)	Discount Rate 1% Higher (4.89%)
Net OPEB liability	\$ 639,558	\$ 594,385	\$ 553,967

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (6.50% per year) or 1-percentage-point higher (8.50% per year) than the current healthcare cost trend rates:

	Trend Rate 1% Lower (6.50% decreasing to 4.00%)	Current Trend Rate (7.50% decreasing to 5.00%)	Trend Rate 1% Higher (8.50% decreasing to 6.00%)
Net OPEB liability	\$ 530,786	\$ 594,385	\$ 687,703

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

OPEB Expense & Deferred Outflows of Resources & Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021 the District recognized OPEB expense of \$11,194. At June 30, 2021 the District did not report any deferred outflows of resources or deferred inflows of resources relating to OPEB.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Litigation

The District is not involved in litigation.

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

NOTE 11 – PRIOR PERIOD ADJUSTMENT

Beginning net position increased by \$655,627 due to the implementation of GASB Statement No. 84, Fiduciary Activities for implementation of a change in accounting principal of \$94,074 and a net adjustment to capital assets of \$561,553 to bring on new electric buses purchased in 2019-20 but put into place during 2020-21 and remove old construction in progress accounts from previous years.

NOTE 12 – SUBSEQUENT EVENTS

Sierra-Plumas Joint Unified School District has evaluated subsequent events for the period from June 30, 2021 through February 25, 2022, the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements

REQUIRED SUPPLEMENTARY INFORMATION

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 4,964,163	\$ 4,964,163	\$ 4,694,736	\$ (269,427)
Federal sources	526,310	526,310	879,502	353,192
Other state sources	367,965	367,965	901,979	534,014
Other local sources	273,784	273,784	242,706	(31,078)
Total Revenues	6,132,222	6,132,222	6,718,923	586,701
EXPENDITURES				
Certificated salaries	2,268,296	2,268,296	2,188,872	(79,424)
Classified salaries	820,611	820,611	875,035	54,424
Employee benefits	1,662,947	1,662,947	1,753,051	90,104
Books and supplies	458,071	458,071	189,687	(268,384)
Services and other operating expenditures	1,275,692	1,275,692	1,086,011	(189,681)
Capital outlay	253,057	253,057	51,269	(201,788)
Other outgo				
Excluding transfers of indirect costs	104,450	104,450	122,512	18,062
Total Expenditures	6,843,124	6,843,124	6,266,437	(576,687)
Excess (Deficiency) of Revenues Over Expenditures	(710,902)	(710,902)	452,486	10,014
Other Financing Sources (Uses):				
Transfers out	(100,704)	(100,704)	(70,880)	29,824
Net Financing Sources (Uses)	(100,704)	(100,704)	(70,880)	29,824
NET CHANGE IN FUND BALANCE	(811,606)	(811,606)	381,606	1,193,212
Fund Balance - Beginning	3,392,737	3,392,737	3,392,737	-
Fund Balance - Ending	\$ 2,581,131	\$ 2,581,131	\$ 3,774,343	\$ 1,193,212

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
Federal sources	\$ 88,000	\$ 88,000	\$ 65,241	\$ (22,759)
Other state sources	10,000	10,000	7,752	(2,248)
Other local sources	17,500	17,500	17,146	(354)
Total Revenues	115,500	115,500	90,139	(25,361)
EXPENDITURES				
Classified salaries	85,099	85,099	74,027	(11,072)
Employee benefits	52,905	52,905	37,199	(15,706)
Books and supplies	70,500	70,500	51,193	(19,307)
Services and other operating expenditures	7,700	7,700	10,420	2,720
Total Expenditures	216,204	216,204	172,839	(43,365)
Excess (Deficiency) of Revenues Over Expenditures	(100,704)	(100,704)	(82,700)	(68,726)
Other Financing Sources (Uses):				
Transfers in	100,704	100,704	70,880	(29,824)
Net Financing Sources (Uses)	100,704	100,704	70,880	(29,824)
NET CHANGE IN FUND BALANCE	-	-	(11,820)	(11,820)
Fund Balance - Beginning	15,174	15,174	15,174	-
Fund Balance - Ending	\$ 15,174	\$ 15,174	\$ 3,354	\$ (11,820)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 22,064	\$ 21,370	\$ 20,697	\$ 23,744
Interest	22,467	22,154	22,940	18,891
Changes of assumptions	-	-	-	143,248
Benefit payments	(33,337)	(38,308)	(69,360)	(62,657)
Other	-	-	(15,495)	-
Net change in total OPEB liability	11,194	5,216	(41,218)	123,226
Total OPEB liability, beginning of year	583,191	577,975	619,193	495,967
Total OPEB liability, end of year (a)	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193
Plan fiduciary net position				
Employer contributions	\$ 33,337	\$ 38,308	\$ 69,360	\$ 62,657
Expected benefit payments	(33,337)	(38,308)	(69,360)	(62,657)
Change in plan fiduciary net position	-	-	-	-
Fiduciary trust net position, beginning of year	-	-	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -	\$ -	\$ -
Net OPEB liability, ending (a) - (b)	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193
Covered payroll	\$ 3,828,328	\$ 3,707,824	\$ 3,591,113	\$ 2,519,555
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Net OPEB liability as a percentage of covered payroll	16%	16%	16%	25%

Note: In the future, as data becomes available, ten years of information will be presented.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018
Actuarially determined contribution	\$ 33,337	\$ 33,337	\$ 38,308	\$ 39,123
Contributions in relations to the actuarially determined contribution	47,192	16,277	69,360	62,657
Contribution deficiency (excess)	<u>\$ (13,855)</u>	<u>\$ 17,060</u>	<u>\$ 13,040</u>	<u>\$ (23,534)</u>
Covered-employee payroll	\$ 3,828,328	\$ 3,707,824	\$ 3,591,113	\$ 2,519,555
Contribution as a percentage of covered-employee payroll	1.23%	0.44%	1.93%	2.49%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2021**

	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
CalSTRS				
District's proportion of the net pension liability	0.0036%	0.0034%	0.0033%	0.0039%
District's proportionate share of the net pension liability	\$ 3,520,199	\$ 3,027,678	\$ 3,072,827	\$ 2,861,337
State's proportionate share of the net pension liability associated with the District	1,814,649	1,651,814	1,759,421	1,699,058
Total	\$ 5,334,848	\$ 4,679,492	\$ 4,832,248	\$ 14,002,529
District's covered - employee payroll	\$ 2,000,567	\$ 1,869,889	\$ 1,812,686	\$ 1,812,686
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	176%	162%	170%	158%
Plan fiduciary net position as a percentage of the total pension liability	72%	73%	71%	69%
	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
CalPERS				
District's proportion of the net pension liability	0.0057%	0.0055%	0.0053%	0.0060%
District's proportionate share of the net pension liability	\$ 1,737,849	\$ 1,605,166	\$ 1,425,093	\$ 1,442,384
District's covered - employee payroll	\$ 807,190	\$ 768,846	\$ 706,869	\$ 706,869
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	215%	209%	202%	204%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	71%	72%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2021**

	Reporting Fiscal Year (Measurement Date)		
	2017 (2016)	2016 (2015)	2015 (2014)
CalSTRS			
District's proportion of the net pension liability	0.0036%	0.0036%	0.0036%
District's proportionate share of the net pension liability	\$ 2,817,073	\$ 2,408,453	\$ 2,089,229
State's proportionate share of the net pension liability associated with the District	1,698,505	1,481,126	1,284,813
Total	\$ 11,508,381	\$ 8,343,921	\$ 7,641,033
District's covered - employee payroll	\$ 1,635,859	\$ 1,730,124	\$ 1,644,788
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	172%	139%	127%
Plan fiduciary net position as a percentage of the total pension liability	70%	77%	77%

	Reporting Fiscal Year (Measurement Date)		
	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS			
District's proportion of the net pension liability	0.0062%	0.0061%	0.0063%
District's proportionate share of the net pension liability	\$ 1,251,552	\$ 901,198	\$ 715,203
District's covered - employee payroll	\$ 734,972	\$ 838,148	\$ 679,911
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	170%	108%	105%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	84%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2021**

CalSTRS	Reporting Fiscal Year			
	2021	2020	2019	2018
Statutorily required contribution	\$ 339,236	\$ 342,097	\$ 304,418	\$ 261,570
District's contributions in relation to the statutorily required contribution	339,236	342,097	304,418	261,570
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 2,100,533	\$ 2,000,567	\$ 1,869,889	\$ 1,812,686
District's contributions as a percentage of covered-employee payroll	16.15%	17.10%	16.28%	14.43%

CalPERS	Reporting Fiscal Year			
	2021	2020	2019	2018
Statutorily required contribution	\$ 165,646	\$ 159,186	\$ 138,869	\$ 113,552
District's contributions in relation to the statutorily required contribution	165,646	159,186	138,869	113,552
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 800,222	\$ 807,190	\$ 768,846	\$ 706,869
District's contributions as a percentage of covered-employee payroll	20.70%	19.72%	18.06%	16.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2021**

CalSTRS	Reporting Fiscal Year		
	2017	2016	2015
Statutorily required contribution	\$ 184,031	\$ 238,081	\$ 132,605
District's contributions in relation to the statutorily required contribution	184,031	238,081	132,605
District's contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 1,635,856	\$ 1,730,124	\$ 1,644,788
District's contributions as a percentage of covered-employee payroll	11.25%	13.76%	8.06%

CalPERS	Reporting Fiscal Year		
	2017	2016	2015
Statutorily required contribution	\$ 83,351	\$ 80,032	\$ 75,170
District's contributions in relation to the statutorily required contribution	83,351	80,032	75,170
District's contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 734,972	\$ 838,148	\$ 679,911
District's contributions as a percentage of covered-employee payroll	11.61%	9.55%	11.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedules

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Change in Benefit Terms - There were no changes in benefit terms since the previous valuation for other postemployment benefits.

Change of Assumptions - There were no change in assumptions since the previous valuation for other postemployment benefits.

Schedule of Contributions – OPEB

A 10-year schedule presenting for each year the information indicated in subparagraphs (1)–(6), if an actuarially determined contribution is calculated for employers or non-employer contributing entities. The schedule should identify whether the information relates to the employers, non-employer contributing entities, or both.

An actuarially determined contribution was not calculated, therefore the Schedule of OPEB Contributions is not applicable and not presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES, contributions

Schedule of the Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - There were no changes of assumptions since the previous valuations for both CalSTRS and CalPERS.

Schedule of Contributions – Pensions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered-employee payroll.

SUPPLEMENTARY INFORMATION

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2021**

The Sierra-Plumas Joint Unified School District was established in 1951 and comprises an area of approximately 1,600 square miles located in Plumas and Sierra Counties. There were no changes in the boundaries of the District during the current year. The District is currently operating two elementary schools, one middle school, two high schools, and one continuation high school.

GOVERNING BOARD		
Name	Office	Term Expires
Mike Moore	President	December 2022
Allen Wright	Vice President	December 2022
Christina Potter	Clerk	December 2024
Patricia Hall	Member	December 2024
Nicole Stannard	Member	December 2024

ADMINISTRATION

James T. Berardi
Superintendent

Nona Griesert
Business Manager

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13391	\$ 172,839
Subtotal Child Nutrition Cluster			<u>172,839</u>
Forest Reserve Funds	10.665	10044	<u>294,541</u>
Total U. S. Department of Agriculture			<u>172,839</u>
U. S. Department of Treasury:			
<i>Passed through California Department of Education:</i>			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	<u>212,429</u>
Total U. S. Department of Treasury			<u>212,429</u>
U.S. Department of Education:			
<i>Passed through California Department of Education:</i>			
Special Education Cluster (IDEA):			
IDEA Mental Health Services, Part B, Sec 611	84.027A	15321	<u>18,035</u>
Subtotal Special Education Cluster (IDEA)			<u>18,035</u>
COVID-19 Emergency Acts Funding:			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	24,841
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	850
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	<u>203,567</u>
Subtotal COVID-19 Emergency Acts Funding			<u>229,258</u>
Carl D. Perkins Career and Technical Education	84.048	14894	70
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	195,492
Title II: Teacher Quality	84.367	14341	21,290
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	<u>10,000</u>
Total U. S. Department of Education			<u>474,145</u>
Total Federal Expenditures			<u>\$ 859,413</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021**

Grade Level	Number of Days		Status
	Traditional Calendar	Multitrack Calendar	
Kindergarten	180	N/A	Complied
Grade 1	180	N/A	Complied
Grade 2	180	N/A	Complied
Grade 3	180	N/A	Complied
Grade 4	180	N/A	Complied
Grade 5	180	N/A	Complied
Grade 6	180	N/A	Complied
Grade 7	180	N/A	Complied
Grade 8	180	N/A	Complied
Grade 9	180	N/A	Complied
Grade 10	180	N/A	Complied
Grade 11	180	N/A	Complied
Grade 12	180	N/A	Complied

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

There were no adjustments to the Unaudited Actual Financial Report which require reconciliation to the audited financial statements for the year ended June 30, 2021.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

	2022 (Budget)	2021	2020	2019
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 7,559,063	6,718,923	7,017,648	6,310,937
Expenditures and Other Financing Uses	6,924,276	6,337,317	7,217,652	6,503,592
Net Change in Fund Balance	634,787	381,606	(200,004)	(192,655)
Ending Fund Balance	\$ 4,409,130	\$ 3,774,343	\$ 3,392,737	\$ 3,592,741
Available Reserves*	\$ 3,373,841	\$ 2,737,356	\$ 2,563,051	\$ 2,961,675
Available Reserves as a Percentage of Outgo	48.7%	43.2%	35.5%	45.5%
Long-term Debt	\$ 5,875,729	\$ 5,875,729	\$ 5,234,854	\$ 5,089,319
Average Daily Attendance at P-2	409	409	409	380

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

**This schedule reflects General Fund budgetary fund basis, which excludes the Special Reserve for Capital Outlay Projects Fund.

The General Fund balance has increased by \$181,602 over the past two years. The fiscal year 2021-22 budget projects a budget increase of \$634,787. For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

Total long-term obligations have increased by \$786,410 over the past two years.

Average daily attendance has increase by 29 over the past two years. No change in ADA is anticipated during fiscal year 2021-22.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2021**

Charter School	Included in Audit Report
None	N/A

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO THE SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – PURPOSES OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Expenditures of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of Sierra-Plumas Joint Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District neither met nor exceeded its targeted funding.

Districts must maintain their instructional minutes at the 1986-87 requirement as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

OTHER INDEPENDENT AUDITORS' REPORTS



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sierra-Plumas Joint Unified School District's basic financial statements, and have issued our report thereon dated February 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sierra-Plumas Joint Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sierra-Plumas Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sierra-Plumas Joint Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sierra-Plumas Joint Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are *required to be reported under Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
February 25, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited Sierra-Plumas Joint Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sierra-Plumas Joint Unified School District's major federal programs for the year ended June 30, 2021. Sierra-Plumas Joint Unified School District 's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Sierra-Plumas Joint Unified School District 's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sierra-Plumas Joint Unified School District 's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program.

However, our audit does not provide a legal determination of Sierra-Plumas Joint Unified School District 's compliance.

Opinion on Each Major Federal Program.

In our opinion, Sierra-Plumas Joint Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Sierra-Plumas Joint Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sierra-Plumas Joint Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sierra-Plumas Joint Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



San Diego, California
February 25, 2022



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

Members of the Board of Trustees:

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *State's audit guide, 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Districts compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not applicable
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Charter School Facility Grant Program	Not applicable

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, Sierra-Plumas Joint Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit *performed in accordance with the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
February 25, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program of Cluster</u>
<u>84.425C, 84.425D</u>	<u>COVID-19 Emergency Acts Funding</u>
<u>21.019</u>	<u>Coronavirus Relief Fund (CRF): Learning Loss Mitigation</u>
<u>10.665</u>	<u>Forest Reserve Funds</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

STATE AWARDS

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings in 2020-21.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

50000

AB3627 FINDING TYPES

Federal Compliance

There were no Federal award findings or questioned costs identified in 2020-21.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
60000	Miscellaneous
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

There were no State award findings or questioned costs identified in 2020-21.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

There were no findings or questioned costs identified in 2019-20.

Balances through February						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	683,222.00	1,072,150.16	34,856.84
1105	Per Diem - Same Day Travel	100.00	100.00			100.00
1115	Extra Duty Hourly	2,000.00	17,000.00		3,959.12	13,040.88
1120	Certificated Substitutes	27,210.00	28,710.00		22,820.00	5,890.00
1300	Certificated Superv/Admin Sala	247,987.00	247,987.00	77,780.04	155,660.58	14,546.38
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00	4,000.00	5,346.08	4,653.92
	Total for Object 1000	2,081,526.00	2,098,026.00	765,002.04	1,259,935.94	73,088.02
2100	Instructional Aides Salaries	238,973.00	240,473.00	95,972.74	116,102.31	28,397.95
2115	Inst. Aide Extra Duty	1,000.00	1,000.00		553.73	446.27
2120	Instructional Aides Substitute	2,500.00	3,500.00		6,098.43	2,598.43-
2200	Classified Support Salaries	328,709.00	328,709.00	104,504.06	187,391.33	36,813.61
2201	Bus Driver	55,098.00	55,098.00	13,841.19	25,534.22	15,722.59
2215	Classified Extra Duty	7,500.00	9,600.00		5,447.10	4,152.90
2220	Classified Support Substitute	18,000.00	18,000.00		21,011.10	3,011.10-
2300	Classified Sup/Admin Salaries	99,843.00	174,843.00	1,029.70	21,120.35	152,692.95
2400	Clerical & Office Salaries	151,076.00	151,076.00	51,349.83	92,837.03	6,889.14
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		3,718.41	1,281.59
2900	Other Classified Salaries	4,396.00	4,396.00	1,981.13	2,330.30	84.57
2915	Other Classified Extra Duty				147.11	147.11-
	Total for Object 2000	912,095.00	991,695.00	268,678.65	482,291.42	240,724.93
3101	State Teachers Retirement Syst	548,894.00	551,685.00	126,340.84	204,915.66	220,428.50
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		508.61	491.39
3202	Public Employees Retirement Sy	222,602.00	240,610.00	48,391.61	93,422.75	98,795.64
3311	OASDI-Certificated Positions	1,890.00	1,890.00		534.30	1,355.70
3312	OASDI-Classified Positions	55,253.00	60,126.00	16,038.14	29,509.06	14,578.80
3321	Medicare-Certificated Position	29,304.00	29,544.00	10,823.92	17,450.26	1,269.82
3322	Medicare-Classified Positions	12,941.00	14,081.00	3,756.66	6,941.77	3,382.57
3401	Health & Welfare -Certificated	417,461.00	417,461.00	172,038.04	271,373.47	25,950.51-
3402	Health & Welfare-Classified Po	157,829.00	194,401.00	61,175.04	119,428.11	13,797.85
3501	State Unemployment Insurance-C	26,460.00	26,521.00	4,088.04	6,391.16	16,041.80
3502	State Unemployment Insurance-	11,209.00	11,603.00	1,342.48	2,458.14	7,802.38
3601	Workers' Compensation Insuranc	70,315.00	70,825.00	24,553.14	38,039.96	8,231.90
3602	Workers' Compensation Insuranc	30,139.00	32,606.00	8,131.63	15,879.58	8,594.79
3901	Other Benefits, Certificated P	70,147.00	70,147.00	52,609.50	50,929.56	33,392.06-
	Total for Object 3000	1,664,205.00	1,731,261.00	529,289.04	857,782.39	344,189.57

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2022, Period = 8, 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 February						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	85,055.00	141,729.00		25,119.45	116,609.55
4300	Class Mat'l and Supplies	45,316.00	48,215.00	5,909.91	34,397.78	7,907.31
4301	Class Consumable Mat'l	6,000.00	6,000.00	193.05	969.58	4,837.37
4302	Class Paper/Toner	9,000.00	9,000.00	455.52	7,830.41	714.07
4305	Other Student M&S	36,000.00	39,990.00	6,781.11	12,948.61	20,260.28
4320	Custodial Grounds Supplies	30,000.00	93,142.00	3,749.56	32,862.59	56,529.85
4330	Office Supplies	19,500.00	19,500.00	580.38	6,335.20	12,584.42
4350	Vehicle Maint. M&S	44,000.00	43,755.00	739.43	5,406.22	37,609.35
4351	Vehicle FUEL	20,500.00	20,500.00	7,517.62	9,082.45	3,899.93
4399	M&S Misc -undesignated	34,405.00	84,445.00			84,445.00
4400	Non-Capital Equipment (Up to \$	171,377.00	133,957.00	45,740.82	147,538.95	59,322.77-
	Total for Object 4000	501,153.00	640,233.00	71,667.40	282,491.24	286,074.36
5100	Subagreement for Services	185,000.00	185,000.00	135,527.64	38,472.36	11,000.00
5200	Travel & Conferences	35,280.00	217,251.00	4,286.27	29,136.99	183,827.74
5300	Dues & Membership	13,250.00	13,250.00	1,381.12	8,230.52	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	27,394.78	74,924.95	16,430.27
5520	Garbage	5,000.00	5,000.00	2,892.01	3,967.99	1,860.00-
5530	Water	55,000.00	55,000.00	26,230.91	32,769.09	4,000.00-
5540	Propane	89,000.00	89,000.00	16,027.55	69,870.62	3,101.83
5590	Miscellaneous Utilities	15,000.00	15,000.00	4,576.03	10,423.97	.00
5600	Rentals, Leases & Repairs	83,750.00	83,750.00	4,465.93	62,210.07	17,074.00
5800	Services & Operating Expense		45,000.00			45,000.00
5810	Legal Expenses	7,500.00	7,500.00	2,989.00	9,895.50	5,384.50-
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/Service	537,132.00	704,755.00	445,511.88	150,092.72	109,150.40
5899	SCOE Interagency Reimburse			3,111.32	20,623.02	23,734.34-
5900	Communications	3,500.00	3,500.00		2,352.05	1,147.95
5910	Telephone-Monthly Service	12,275.00	12,275.00	3,866.70	6,002.56	2,405.74
	Total for Object 5000	1,294,722.00	1,689,316.00	685,915.08	666,362.02	337,038.90
6200	Building & Improvements	205,000.00	94,189.00		40,490.00	53,699.00
6400	Equipment	22,500.00	52,500.00	30,167.74		22,332.26
6500	Equipment Replacement	55,000.00	55,000.00		16,398.75	38,601.25
	Total for Object 6000	282,500.00	201,689.00	30,167.74	56,888.75	114,632.51

Balances through February						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	7,540,295.00	2,455,169.95	3,605,751.76	1,479,373.29
Fund 13 - Cafeteria						
2200	Classified Support Salaries	83,606.00	83,606.00	36,962.44	47,657.03	1,013.47-
2215	Classified Extra Duty	500.00	500.00		648.72	148.72-
2220	Classified Support Substitute	1,500.00	1,500.00			1,500.00
	Total for Object 2000	85,606.00	85,606.00	36,962.44	48,305.75	337.81
3202	Public Employees Retirement Sy	17,875.00	17,875.00	7,086.32	10,170.41	618.27
3312	OASDI-Classified Positions	5,147.00	5,147.00	2,217.35	2,893.69	35.96
3322	Medicare-Classified Positions	1,204.00	1,204.00	518.59	676.71	8.70
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	7,014.64	10,521.96	.40
3502	State Unemployment Insurance-	1,052.00	1,052.00	184.80	241.52	625.68
3602	Workers' Compensation Insuranc	2,804.00	2,804.00	1,122.45	1,464.82	216.73
	Total for Object 3000	45,619.00	45,619.00	18,144.15	25,969.11	1,505.74
4340	Food Service	7,500.00	7,500.00	3,039.90	3,155.70	1,304.40
4399	M&S Misc -undesignated		3,353.00			3,353.00
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	55,000.00	55,000.00	23,277.41	31,467.85	254.74
	Total for Object 4000	67,500.00	70,853.00	26,317.31	34,623.55	9,912.14
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	208,478.00	81,945.51	114,996.24	11,536.25
Fund 40 - Dist Build						
6200	Building & Improvements		119,115.00		6,022.62	113,092.38
	Total for Fund 40, Expense accounts and Object 6000	.00	119,115.00	.00	6,022.62	113,092.38
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00			15,000.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2022, Period = 8, 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)

Balances through February		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
Fund 78 - Gottardi Fund						
5800	Services & Operating Expense		7,516.00			7,516.00
Total for Fund 78, Expense accounts and Object 5000		.00	7,516.00	.00	.00	7,516.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		7,144,401.00	7,890,404.00	2,537,115.46	3,726,770.62	1,626,517.92

ENROLLMENT BY SCHOOL MONTH - 2021-2022

**As of 02/28/2022

	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	186	8	65	14	97	7	included in site # 402
10/18/21-11/10/21									
December	4	25	182	8	63	14	96	8	included in site # 396
11/15/21-12/10/21									
January	5	26	183	8	64	14	95	8	included in site # 398
12/13/21-01/21/22									
February	6	26	186	8	64	14	93	10	included in site # 401
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	4
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

February 08, 2022

5:00pm CLOSED Session

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

Downieville: Downieville School, 130 School St, Downieville CA 95936
Zoom videoconferencing was also available for the public.

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 suspended the Brown Act teleconferencing posting requirements for any Board members choosing to participate via Zoom videoconferencing.

A. CALL TO ORDER

President NICOLE STANNARD called the meeting to order at 5:01pm.

B. ROLL CALL

PRESENT: *Nicole Stannard, President*
Patty Hall, Vice President
Christina Potter, Clerk (via Zoom)
Allen Wright, Member
Mike Moore, Member (arrived at 5:35pm)

ABSENT: *None*

C. APPROVAL OF AGENDA

WRIGHT/HALL

4/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

WRIGHT/HALL

4/0

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will moved into Closed Session at 5:03pm 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

2. Government Code 54957

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Superintendent

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK *at 5:33pm*

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

H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING at 6:47pm

I. REPORT OUT FROM CLOSED SESSION

STANNARD: Discussion only on both items. There will be more information at the next board meeting in March.

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Downieville WASC Accreditation through June 30, 2023

b. Update on Administrative situation in Downieville

BERARDI: We have two applicants interested in a part-time principal position currently posted, but we still need to determine if their availability, qualifications and skill level will be a fit with Downieville's needs.

c. High School Graduation Requirements

BERARDI: Our district currently has slightly higher requirements than the CA minimum requirements for graduation. We are continuing discussions to look at possibly lowering the requirements to meet the CA minimums.

2. Business Report

a. Account Object Summary-Balance from 07/01/2021 to 01/31/2022

b. Fifth Month Enrollments for the 2021-2022 School Year

3. Staff Reports

LES—CERESOLA: Thank you to the Sierra Schools Foundation for all of their support for the student programs in our schools! Fourth graders completed their Mission reports and uploaded them on Facebook. Musica Sierra is bringing multiple music opportunities to the elementary students. Exciting reading challenges going in most of the grade levels currently. Basketball is going well. Finishing up with a tournament in Quincy coming up. Cub bucks being spent for the PAWS program. This week the First Trimester award winners got to go hang out over at the park for a treat.

LHS—MESCHERY: Great Winter Fest week with fun dress up days and a busy basketball schedule. Terrific First Semester which ended January 21st. During awards assembly we announced 3.0 GPA or higher: Q1 72%, Q2 68%. Working to reenergize the ROAR program. Focusing more on literacy in the classrooms. New Technology Specialist is making a huge difference at the school with the work he's completing. Looking again for a Spanish teacher. Looking at installing a system/program to provide a streaming service for sports at no cost to the school, just a fee for users wanting to log-in.

DES & DHS—BERARDI: Would like to recognize the great opportunities students have thanks to the Sierra Schools Foundation and the Sierra Arts Council. Closed down for in-person learning a few days in Downieville due to COVID and limited substitutes for staff. Great guest speakers lined up over the next couple of weeks and exciting field trips coming up.

4. SPTA Report

PRESIDENT—PETTERSON: We met with the District this week to begin updating contract language. The first meeting went well. Big thank you to Sierra Schools Foundation and their continued support of the teachers and programs.

5. Board Members' Report

WRIGHT: This will be my last board meeting. I've put in my time. Now it's time for me to shift my focus more to my family and my health.

6. Public Comment

MULTIPLE SPEAKERS AGAINST EXISTING MASK MANDATES AND ANY POTENTIAL FUTURE VACCINE MANDATES

Despite the disappointment and push-back on the mandates our children do still like and appreciate the teachers and enjoy being able to go to school.

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held January 11, 2022
2. Approval of Board Report-Checks Dated 01/01/2022 through 01/31/2022
3. Authorization to submit 2021-2022 Consolidated Application
4. Authorization for the Superintendent to enter into the 2022-2023 Interlocal Contract with Washoe County School District, Contract 2022-012D

HALL/WRIGHT

5/0

L. ACTION ITEMS

1. Old Business

a. Mask policy

STANNARD appointing a committee to gather information regarding mask and vaccine mandates/requirements to present to the Board as we look at policies going forward. Committee to include up to two board members, parents, community members, district staff, public health department, etc.

MOORE motioned to automatically cancel our mask policy if the State of CA does away with the current mask restrictions in place for schools. Second by STANNARD.

5/0

2. New Business

a. Approval of School Accountability Report Cards for 2020-2021:

MOORE/WRIGHT

5/0

1. Downieville Elementary School
2. Loyalton Elementary School
3. Downieville Jr/Sr High School
4. Loyalton High School
5. Sierra Pass Continuation School

b. Adoption of Resolution 22-010D, Approval of James Berardi, Superintendent, as authorized signer in the sale of the Sierraville School site located at 305 South Lincoln St, Sierraville CA 96126 (015-080-006)

MOORE/WRIGHT

ROLL CALL VOTE:

POTTER – AYE

WRIGHT – AYE

HALL – AYE

MOORE – AYE

STANNARD – AYE

5/0

c. Acceptance of resignation for Jeffrey Duneman, Teacher, Loyalton High School, 1.0 FTE, effective February 14, 2022

HALL/MOORE

5/0

d. Authorization to fill Teacher, Loyalton High School, 1.0 FTE

MOORE/HALL

5/0

- e. Negotiations process
STANNARD motioned to establish 3-person committee comprised of one board member, the superintendent and the Business Manager. Second by *MOORE*.
5/0
 - f. Approval of utilizing AB 361 for meetings conducted through ~~February~~ March 08, 2022
 - **This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing
 - **AB 361 expires January 01, 2024
 - **Zoom will be available for the public with or without utilizing AB 361
- HALL/MOORE*
5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

MOORE motioned to **table** the approval of policies to the next meeting in March, same as County meeting. Second by *HALL*.
5/0

- g. 4217.3—Layoff/Rehire
 - 1. Administrative Regulation, *revisions*^^
- h. 6112—School Day
 - 2. Board Policy, *revisions*^^
 - 3. Administrative Regulation, *revisions*^^
- i. 6158—Independent Study
 - 4. Board Policy, *revisions*^^
 - 5. Administrative Regulation, *revisions*^^
- j. 6170.1—Transitional Kindergarten
 - 6. Board Policy, *revisions*^^
- k. 9320—Meetings and Notices
 - 7. Board Bylaw, *revisions*^^

M. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on March 08, 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
 - Negotiations*
 - Committee report regarding mandates*
 - Provisional Appointment for vacant trustee seat*
 - Strategic Planning*

N. ADJOURN at 7:46pm
MOORE/WRIGHT
5/0

Christina Potter, Clerk

James Berardi, Superintendent

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085233	02/11/2022	AMAZON CAPITAL SERVICES	01-4300	classroom supplies	82.55	
				OFFICE SUPPLIES	37.89	
				Supplies	467.93	
				TECHNOLOGY SUPPLES	83.49	
			01-4302	OFFICE SUPPLIES	77.91	
			01-4330	CHARGER	38.60	
				PROJECTOR LAMPS	237.96	1,026.33
00085234	02/11/2022	AMERIGAS	01-5540	PROPANE	25,727.11	
			01-5899	PROPANE	1,363.40	27,090.51
00085235	02/11/2022	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINT SUPPLIES		4.97
00085236	02/11/2022	KATRINA BOSWORTH	01-4350	FUEL		60.01
00085237	02/11/2022	BRADY INDUSTRIES	01-4320	Supplies		2,008.85
00085238	02/11/2022	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00085239	02/11/2022	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,049.23	
			01-5899	WATER AND SEWER - LOYALTON SITES	242.51	4,291.74
00085240	02/11/2022	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		213.25
00085241	02/11/2022	FOREST VIEW SCREENING & ASSOCIATES LLC	01-5890	DOT CONSORTIUM		194.00
00085242	02/11/2022	FRASURE FLOOR CARE	01-5890	FLOOR CLEANING		310.00
00085243	02/11/2022	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5810	LEGAL FEES		7,011.00
00085244	02/11/2022	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00085245	02/11/2022	LEARNING A-Z	01-5890	READING A-Z/RAZ-KIDS LICENSE		2,318.00
00085246	02/11/2022	LES SCHWAB TIRE CENTER	01-4350	Vehicle Maintenance		100.82
00085247	02/11/2022	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	10,443.07	
			01-5899	ELECTRIC - LOYALTON SITES	610.43	11,053.50
00085248	02/11/2022	MANGHAM GLASS	01-5600	WINDOW REPAIR		673.85
00085249	02/11/2022	RUTH MESCHERY-MCCORMACK	73-9510	2020-21 BECHEN SCHOLARSHIP		5,000.00
00085250	02/11/2022	MIKE MOORE	76-9576	H/W REIMBURSEMENT		1,111.23
00085251	02/11/2022	BCM ONE	01-5899	PHONE SERVICES	26.24	
			01-5910	PHONE SERVICES	393.58	419.82
00085252	02/11/2022	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	39.77	
			13-4700	CAFE FOOD/SUPPLIES	1,040.06	1,079.83
00085253	02/11/2022	PLACER COUNTY OFFICE OF EDUCATION	01-5200	BTSA PROGRAM		22,000.00
00085254	02/11/2022	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	152.38	
				COPIER MAINT.	75.47	
				COPIER MAINT. LHS/LES	743.45	
			01-5899	COPIER MAINT.	25.16	996.46
00085255	02/11/2022	SCHOOL SPECIALTY LLC	01-4300	INTERVENTION SUPPLIES		633.25

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 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085256	02/11/2022	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00085257	02/11/2022	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	554.05	
			01-5899	GARBAGE SERVICE	11.06	565.11
00085258	02/11/2022	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	45.03	
			01-4320	MAINT. SUPPLIES	235.72	
				MAINT/CUSTODIAL SUPPLIES	249.80	
			01-4330	TECH SUPPLIES	150.25	680.80
00085259	02/11/2022	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	8,743.72	
			01-5890	TRANSPORTATION	1,256.28	10,000.00
00085260	02/11/2022	SUPERIOR REGION CATA	01-5200	Superior Region		30.00
00085261	02/11/2022	TRI COUNTY SCHOOLS INS. GR.	01-3901	FEB22 HEALTH INSURANCE	4,174.14	
			01-9535	FEB22 HEALTH INSURANCE	8,577.86	
			76-9576	FEB22 HEALTH INSURANCE	59,604.32	72,356.32
00085262	02/11/2022	U.S. BANK	01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				OFFICE SUPPLIES	13.27	
			01-4350	FUEL FOR MAINT.	35.46	
			01-5890	ZOOM SUBSCRIPTION	56.23	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	
				OFFICE SUPPLIES	4.42	
			01-5900	STAMPS	148.00	272.37
00085263	02/11/2022	U.S. BANK VOYAGER	01-4305	FUEL FOR ATHLETIC TRIPS	400.46	
			01-4351	BUS FUEL	629.68	
				Fuel for Maintenance	161.77	
			01-5200	FUEL FOR FFA	25.05	
			01-5899	Fuel for Maintenance	35.39	1,252.35
00085264	02/11/2022	ALLEN WRIGHT	76-9576	H/W REIMBURSEMENT		920.14
00085265	02/28/2022	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		212.93
00085266	02/28/2022	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	35.08	
			01-4302	office supplies	81.76	
			01-4330	office supplies	35.25	152.09
00085267	02/28/2022	APPLE COMPUTER, INC.	01-4400	MACBOOKS		10,019.12
00085268	02/28/2022	AT&T	01-5890	PHONE SERVICES	40.90	
			01-5899	PHONE SERVICES	5.99	
			01-5910	PHONE SERVICES	237.89	284.78
00085269	02/28/2022	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINT SUPPLIES		69.30
00085270	02/28/2022	BILL DORAN COMPANY	01-4300	Floral Supplies		38.00
00085271	02/28/2022	BRAD CAMPBELL	01-5200	REIMBURSEMENT		799.46

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

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085272	02/28/2022	CRESCENT TOWING & REPAIR	01-5890	BUS TOWING		1,000.00
00085273	02/28/2022	FLINN SCIENTIFIC, INC.	01-4300	INSTRUCTIONAL SUPPLIES		331.23
00085274	02/28/2022	GRAINGER, INC.	01-4320	Igniter		46.54
00085275	02/28/2022	CAROLINE GRIFFIN	01-5890	REIMBURSEMENT		40.00
00085276	02/28/2022	HUNT & SONS, INC.	01-5590	HEATING OIL		2,175.34
00085277	02/28/2022	INSTITUTE FOR MULTI-SENSORY EDUCATION	01-4300	INTERVENTION SUPPLIES		564.53
00085278	02/28/2022	K 12 MANAGEMENT DBA FUELED	01-5890	PREMIER STUDENT LICENSE BLOCK		3,396.54
00085279	02/28/2022	MADDEN PLUMBING & HEATING, INC.	01-5600	HEATER DIAGNOSE/REPAIR		390.00
00085280	02/28/2022	NEVADA POWER PRODUCTS, INC	01-4320	TRACTOR PARTS		128.73
00085281	02/28/2022	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	192.70	
			13-4700	CAFE FOOD/SUPPLIES	1,066.79	1,259.49
00085282	02/28/2022	OFFICE DEPOT	01-4330	Supplies		71.05
00085283	02/28/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		3,633.82
00085284	02/28/2022	SCHOOL SPECIALTY LLC	01-4300	Pencil Sharpener		56.47
00085285	02/28/2022	CLAIRE SCHUMACHER	01-5890	CONSULTING		150.00
00085286	02/28/2022	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		155.29
00085287	02/28/2022	STAPLES ADVANTAGE	01-4305	Library supplies		82.28
00085288	02/28/2022	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		64.00
00085289	02/28/2022	SYSCO SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	264.98	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,882.80	2,147.78
00085290	02/28/2022	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		149.00
00085291	02/28/2022	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	623.23	
			01-5910	CELL PHONE SERVICE	157.92	781.15
Total Number of Checks					59	202,362.93

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	53	131,240.14
13	Cafeteria Fund	3	4,487.10
73	Foundation Trust (Bechen)	1	5,000.00
76	Warrant/Pass Though (payroll)	3	61,635.69
Total Number of Checks		59	202,362.93
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			202,362.93

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



Second Interim Budget 2021/22

March 8, 2022
James Berardi/Superintendent

Sierra-Plumas Joint Unified School District
2021-2022 Second Interim
Actuals as of January 31, 2022
Presented March 8, 2022

The Second 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 Second Interim report covers the period of time from July 1 through January 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.



A word on deficit spending: Deficit spending is when purchases exceed income. Is it a bad thing? Not necessarily, but can be if it is not managed carefully and balanced with cash reserves. Care must be taken that cash reserves are utilized for one-time expenditures and not used for ongoing expenses (i.e. Salaries & Benefits). This Second Interim report does not reflect a deficit spending pattern.

Student Attendance/Enrollment

NOTE: Enrollment has utilized the 2019/20 P2 information for the two following fiscal years (20/21 & 21/22) due to COVID-19 disruptions in attendance and enrollment tracking.

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	26.46	29.99	29.99	29.99
Downieville Jr. High	9.94	7.33	4.66	6.66	6.66	6.66
Downieville Sr. High	11.69	12.88	18.10	20.55	20.55	20.55
Loyalton Elementary	168.07	189.68	188.23	186.47	186.47	186.47
Loyalton Middle (LHS 7-8)	56.04	48.75	55.55	56.98	56.98	56.98
Loyalton High	92.71	98.70	102.73	108.32	108.32	108.32
Sierra Pass – Continuation	.91	.76	.68	.49	.49	.49
District Total	361.34	382.83	396.41	409.48	409.48	409.48
Washoe Students	16.70	16.83	12.28	18.74	18.74	18.74
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	378	407	428	442	411	411

REVENUE

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

Total revenue of \$8,204,184 is \$645,121 more than adopted budget projections.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
LCFF	\$ 388,298
Education Protection Plan (EPA)	(\$ 396,236)
Property Tax (Estimate)	\$ -0-
Net Change	(\$ 7,938)

Federal Revenue

Federal Revenue increase by \$745,808 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Forest Reserve	\$ 261,000
• NCLB/Title I	\$ 21,530
• ESSER I	(\$ 754)
• ESSER II	(\$ 149,204)
• ESSER III	\$ 609,440
• NCLB/Title II	\$ 1,882
• ESSA Title III EL	(\$ 1,487)
• Small Rural Achievement/REAP	<u>\$ 3,401</u>
Net Change	\$745,808

State Revenue

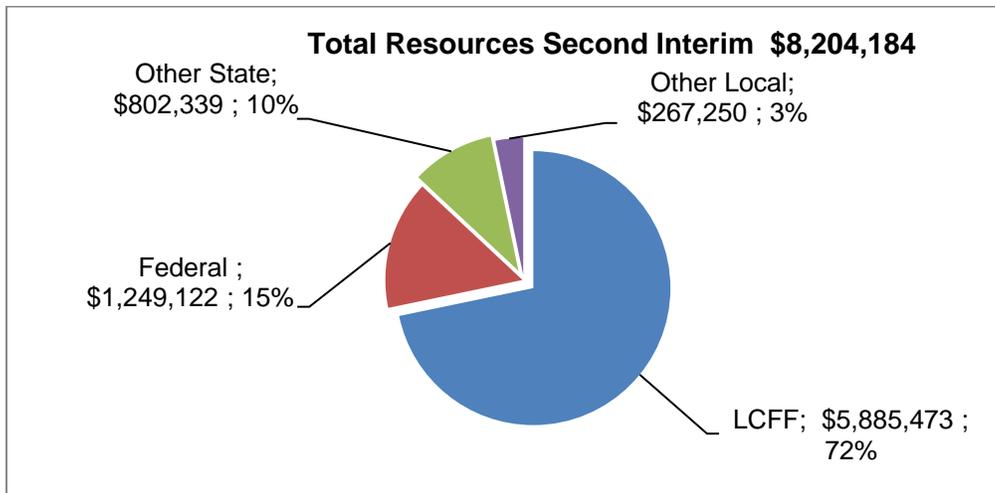
State resources decreased by (\$98,999) since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Mandated Block	\$ 330
• Lottery, Unrestricted	\$ 5,320
• ELO (RS2600)	\$ 65,673
• Educator Effectiveness	\$160,300
• Lottery, Restricted	\$ 6,550
• Agricultural Voc Ed	(\$ 2,995)
• IPI (RS7422)	\$ 28,095
• ELO (RS7425/7426)	<u>(\$ 362,272)</u>
Net Change	(\$98,999)

Local Revenue and Other Financing Sources

Local Revenue & Other Financing Sources increased by \$6,250 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• STRS DBS Refund	<u>\$ 6,250</u>	
Net Change	\$ 6,250	



Revenue Comparison Chart

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Second Interim
LCFF/Revenue Limit	\$4,916,472	\$5,002,712	\$5,097,589	\$4,964,735	\$5,893,411	\$5,885,473
Federal	472,237	455,809	467,318	879,502	503,314	1,249,122
Other State	475,650	583,586	374,726	901,979	901,338	802,339
Local	331,704	268,829	1,078,015	242,706	261,000	267,250
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	\$8,204,184

General Fund Expenditures and Financing Uses:

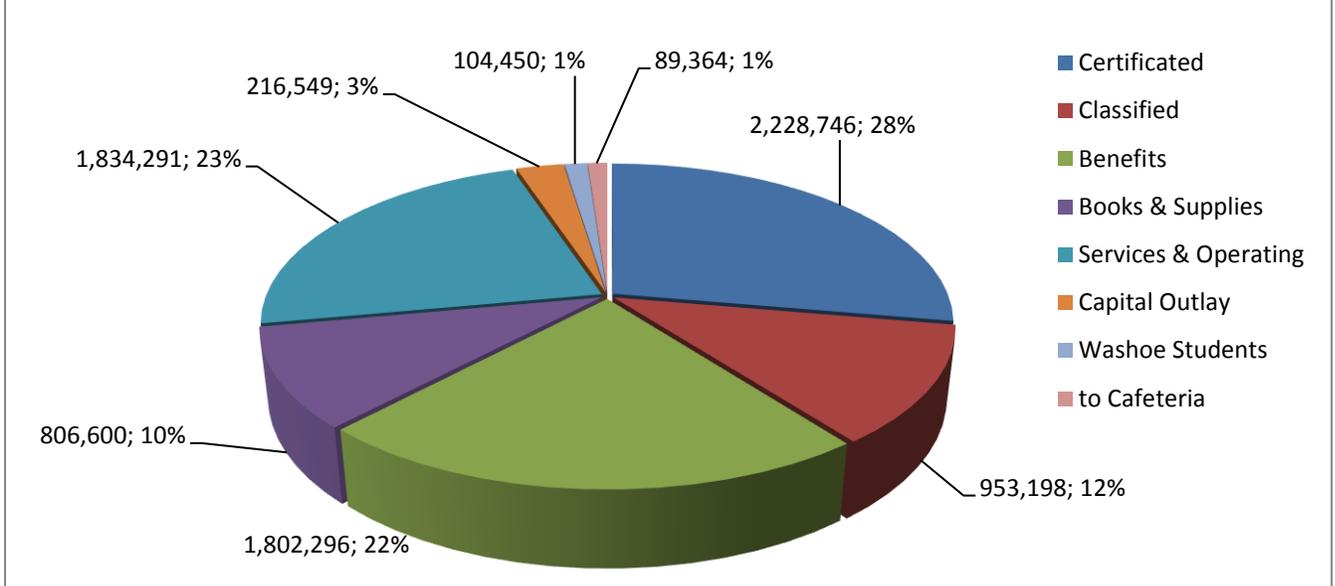
Total expenditures and financing uses of \$7,946,130 is \$1,105,479 more than adopted budget projections.

Expenditures:

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Second Interim
Certificated	\$1,916,767	\$2,033,846	\$2,106,088	\$2,188,874	\$2,081,526	\$2,228,746
Classified	836,866	839,763	888,927	875,034	912,095	953,198
Benefits	1,468,967	1,609,349	1,603,186	1,753,050	1,664,205	1,802,296
Books & Supplies	268,387	310,437	372,503	189,687	501,153	806,600
Services & Operating	1,134,748	1,307,059	1,134,758	1,086,011	1,294,722	1,834,291
Capital Outlay	82,126	242,707	928,565	51,269	282,500	216,549
Special Ed Billback	-0-	-0-	-0-	-0-	-0-	-0-
Outgo to SCOE	-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	89,364
Trfr to Capital Projects	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$6,101,003	\$6,503,591	\$7,217,650	\$6,337,317	\$6,924,276	\$8,035,494



Total Expenditures and Other Financing Uses \$8,035,494



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2016-17 Actual	(441,176)	3,589,706
2017-18 Actual	195,691	3,785,397
2018-19 Actual	(192,655)	3,592,742
2019-20 Actual	(200,002)	3,392,739
2020-21 Actual	381,605	3,774,343
2021-22 Projected	168,690	3,927,097
2022-23 Projected	37,221	3,964,318
2023-24 Projected	159,943	4,124,261

Multi-Year

Planning Factor	2021-22	2022-23	2023-24	2024-25	2025-26
COLA	5.07%	5.33%	3.61%	3.64%	3.62%
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%	27.70%	27.80%
Lottery - unrestricted per ADA*	\$163	\$163	\$163	\$163	\$163
Lottery - Prop 20 per ADA*	\$65	\$65	\$65	\$65	\$65
Minimum Proportionality Percentage (MPP)	7.22%	7.05%	6.87%	6.90%	6.94%
Supplemental Funds	\$357,654	\$358,074	\$359,414	\$374,109	\$376,067
H&W 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 cash balance of \$3,927,097
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Salaries and Benefits are approximately 61% of Revenue, including COVID programs.
- Fund 40 Balance of \$70,087 is budgeted for Downieville Capital Projects.
- Fund 40 Balance of \$43,007 is budgeted for LHS Capital Projects.

Personnel	FTE	
Certificated	31.94	
Administration	1.85	Note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	0.00	
Classified	25.26	
TOTAL	59.05 FTE	



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total				
Year:	Period:	21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change	21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change	21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change	
Revenues														
	LCFF Revenues	8010-8099	5,893,411	5,885,473	(7,938)	-0.13%	-	-	-	5,893,411	5,885,473	(7,938)	-0.13%	
	Federal Revenues	8100-8299	80,000	341,000	261,000	326.25%	423,314	908,122	484,808	114.53%	503,314	1,249,122	745,808	148.18%
	State Revenues	8300-8599	78,415	84,065	5,650	7.21%	822,923	718,274	(104,649)	-12.72%	901,338	802,339	(98,999)	-10.98%
	Local Revenues	8600-8799	261,000	267,250	6,250	2.39%	-	-	-	261,000	267,250	6,250	2.39%	
	Total Revenues		6,312,826	6,577,788	264,962	4.20%	1,246,237	1,626,396	380,159	30.50%	7,559,063	8,204,184	645,121	8.53%
Expenditures														
	Certificated Salaries	1000-1999	1,906,420	1,947,672	41,252	2.16%	175,106	281,074	105,968	60.52%	2,081,526	2,228,746	147,220	7.07%
	Classified Salaries	2000-2999	718,213	720,077	1,864	0.26%	193,882	233,121	39,239	20.24%	912,095	953,198	41,103	4.51%
	Benefits & Taxes	3000-3999	1,251,597	1,304,619	53,022	4.24%	412,608	497,677	85,069	20.62%	1,664,205	1,802,296	138,091	8.30%
	Materials & Supplies	4000-4999	264,418	323,340	58,922	22.28%	236,735	483,260	246,525	104.14%	501,153	806,600	305,447	60.95%
	Operating Expenditures	5000-5999	1,221,455	1,398,153	176,698	14.47%	73,267	436,138	362,871	495.27%	1,294,722	1,834,291	539,569	41.67%
	Capital Outlay	6000-6599	77,500	81,500	4,000	5.16%	205,000	135,049	(69,951)	-34.12%	282,500	216,549	(65,951)	-23.35%
	Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	104,450	104,450	-	0.00%	
	Other Outgo	7300-7399	(36,755)	(70,855)	(34,100)	92.78%	36,755	70,855	34,100	92.78%	-	-	-	-
	Total Expenditures		5,507,298	5,808,956	301,658	5.48%	1,333,353	2,137,174	803,821	60.29%	6,840,651	7,946,130	1,105,479	16.16%
	Rev less Exp		805,528	768,832	(36,696)	-4.56%	(87,116)	(510,778)	(423,662)	486.32%	718,412	258,054	(460,358)	-64.08%
Other Sources/Uses														
	Transfers In	8910-8979	-	-	-	-	-	-	-	-	-	-	-	
	Contributions	8980-8999	(87,116)	(89,209)	(2,093)	2.40%	87,116	89,209	2,093	2.40%	-	-	-	
	Transfers Out	7610-7699	83,625	89,364	5,739	6.86%	-	-	-	83,625	89,364	5,739	6.86%	
	Total Other Sources		(170,741)	(178,573)	(7,832)	4.59%	87,116	89,209	2,093	2.40%	(83,625)	(89,364)	(5,739)	6.86%
	Change in Fund Bal		634,787	590,259	(44,528)	-7.01%	-	(421,569)	(421,569)		634,787	168,690	(466,097)	-73.43%
	Beg Fund Bal		3,301,340	3,336,838	35,498	1.08%	-	421,569	421,569		3,301,340	3,758,407	457,067	13.84%
	Adjustments		-	-	-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		3,301,340	3,336,838	35,498	1.08%	-	421,569	421,569		3,301,340	3,758,407	457,067	13.84%
	End Fund Bal		3,936,127	3,927,097	(9,030)	-0.23%	-	-	-		3,936,127	3,927,097	(9,030)	-0.23%
	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	1,001,000	136,000	15.72%	-	-	-	865,000	1,001,000	136,000	15.72%	
	Unassigned		2,473,342	2,328,312	(9,030)	-0.37%	-	-	-	2,473,342	2,328,312	(9,030)	-0.37%	

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 \$50k due to unrestricted lottery prior year carryover and approx \$9k in unrestricted supplies.
3	Unrestricted operating expenditures increased approx \$36k for insurance, legal expense increase approx \$13k, contracted services increased approx \$104k, travel increased approx \$5k, utilities increased approx \$11k.
4	Unrestricted/Restricted Indirect Cost rate increases in budgeted expenditures.
5	Restricted Federal revenue increased approx \$22k due to Title I PY C/O, Esser II reduced approx (\$150k) due to PY C/O, ESSER III increased approx \$609k, Title II increased approx \$2k, Title III reduced approx (\$1k), Small Rural Schools increased approx \$3k.
6	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 increased approx \$28k, Expanded Learning Opp reduced approx (\$362k).
7	Restricted certificated salary expenditures have increased approx \$14k for Title I, ESSER III increased approx \$86k, increased approx \$2k for IPI and increased approx \$4k for ELO.
8	Restricted classified salary expenditures have decreased approx (\$5k) for Title I, increased approx \$90k for ESSER III, increased approx \$1,500 for SRSA/REAP, increased approx \$3k for IPI, reduced approx (\$50k) for ELO.
9	Restricted salary statutory benefits including changes to STRS/PERS and H&W increased approx \$85k
10	Restricted M&S expenses reduced for Title I approx (\$5k), ESSER II reduced approx (\$40k), ESSER III increased approx \$153k, Small Rural Achievement increased approx \$1k, restricted lottery increased approx \$58k, Ag Voc Ed increased approx \$2k, IPI increased approx \$26k, ELO increased approx \$48k, Music program increased approx \$4k.
11	Restricted Operating expenditures has increased approx \$62k for Expanded Learning Opportunities, ESSER III increased approx \$149k, Title II increased approx \$2k, Title III reduced approx (\$1k), Educator Effective increased approx \$151k.
12	Restricted Capital Outlay reduced approx (\$100k) for ESSER II, increased approx \$30k for ESSER III.
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Sierra-Plumas Joint Unified School District
2021/22 Second 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	5,885,473	-	5,885,473	6,199,169	-	6,199,169	6,422,959	-	6,422,959
Federal Revenues	8100-8299	341,000	908,122	1,249,122	341,000	164,790	505,790	341,000	164,790	505,790
State Revenues	8300-8599	84,065	718,274	802,339	84,065	290,163	374,228	84,065	290,163	374,228
Local Revenues	8600-8799	267,250	-	267,250	267,250	-	267,250	267,250	-	267,250
Contributions	8980-8999	(89,209)	89,209	-	(750,857)	750,857	-	(768,543)	768,543	-
Total Revenues		6,488,579	1,715,605	8,204,184	6,140,627	1,205,810	7,346,437	6,346,731	1,223,496	7,570,227
Expenditures										
Certificated Salaries	1000-1999	1,947,672	281,074	2,228,746	2,129,349	258,156	2,387,505	2,168,383	263,403	2,431,786
Classified Salaries	2000-2999	720,077	233,121	953,198	771,474	251,367	1,022,841	790,760	257,551	1,048,311
Benefits & Taxes	3000-3999	1,304,619	497,677	1,802,296	1,415,766	503,116	1,918,882	1,440,828	509,371	1,950,199
Materials & Supplies	4000-4999	323,340	483,260	806,600	287,652	123,093	410,745	287,652	123,093	410,745
Operating Expenditures	5000-5999	1,398,153	436,138	1,834,291	1,230,921	63,008	1,293,929	1,230,921	63,008	1,293,929
Capital Outlay	6000-6599	81,500	135,049	216,549	81,500	-	81,500	81,500	-	81,500
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(70,855)	70,855	-	(7,070)	7,070	-	(7,070)	7,070	-
Transfers Out	7600-7629	89,364	-	89,364	89,364	-	89,364	89,364	-	89,364
Total Expenditures		5,898,320	2,137,174	8,035,494	6,103,406	1,205,810	7,309,216	6,186,788	1,223,496	7,410,284
Rev less Exp		590,259	(421,569)	168,690	37,221	-	37,221	159,943	-	159,943
Change in Fund Bal		590,259	(421,569)	168,690	37,221	-	37,221	159,943	-	159,943
Beg Fund Bal		3,336,838	421,569	3,758,407	3,927,097	-	3,927,097	3,964,318	-	3,964,318
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,336,838	421,569	3,758,407	3,927,097	-	3,927,097	3,964,318	-	3,964,318
End Fund Bal		3,927,097	-	3,927,097	3,964,318	-	3,964,318	4,124,261	-	4,124,261
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		1,001,000	-	1,001,000	750,000	-	750,000	750,000	-	750,000
Unassigned		2,328,312	-	2,328,312	2,616,533	-	2,616,533	2,776,476	-	2,776,476

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	2,743,914.36	5,885,473.00	(7,938.00)	-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	52,635.72	84,065.00	5,650.00	7.2%
4) Other Local Revenue		8600-8799	261,000.00	261,000.00	38,640.07	267,250.00	6,250.00	2.4%
5) TOTAL, REVENUES			6,312,826.00	6,312,826.00	2,835,190.15	6,577,788.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,906,420.00	1,906,420.00	978,255.28	1,947,672.00	(41,252.00)	-2.2%
2) Classified Salaries		2000-2999	718,213.00	718,213.00	375,461.20	720,077.00	(1,864.00)	-0.3%
3) Employee Benefits		3000-3999	1,251,597.00	1,251,597.00	676,271.37	1,304,619.00	(53,022.00)	-4.2%
4) Books and Supplies		4000-4999	264,418.00	264,418.00	108,213.72	323,340.00	(58,922.00)	-22.3%
5) Services and Other Operating Expenditures		5000-5999	1,221,455.00	1,221,455.00	533,254.34	1,398,153.00	(176,698.00)	-14.5%
6) Capital Outlay		6000-6999	77,500.00	77,500.00	16,398.75	81,500.00	(4,000.00)	-5.2%
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	(70,855.00)	34,100.00	-92.8%
9) TOTAL, EXPENDITURES			5,507,298.00	5,507,298.00	2,687,854.66	5,808,956.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			805,528.00	805,528.00	147,335.49	768,832.00		
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	89,364.00	(5,739.00)	-6.9%
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	(89,209.00)	(2,093.00)	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(170,741.00)	(170,741.00)	0.00	(178,573.00)		

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	147,335.49	590,259.00		
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		3,927,097.00		
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								
		9740	0.00	0.00		0.00		
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		1,001,000.00		
Unassigned/Unappropriated Amount		9790	37,002.00	37,002.00		2,328,312.00		

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	2,580,203.00	2,580,203.00	1,727,173.00	2,948,501.00	388,298.00	15.2%
Education Protection Account State Aid - Current Year		8012	482,182.00	482,182.00	42,973.00	85,846.00	(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	917,207.61	2,766,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	46,253.27	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	2,743,914.36	5,885,473.00	(7,938.00)	-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	2,743,914.36	5,885,473.00	(7,938.00)	-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	17,350.00	17,350.00	330.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	61,395.00	35,285.72	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	52,635.72	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	1,766.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	25,750.11	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	11,123.96	11,250.00	6,250.00	125.0%
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	6791						
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	38,640.07	267,250.00	6,250.00	2.4%
TOTAL, REVENUES			6,312,826.00	6,312,826.00	2,835,190.15	6,577,788.00	264,962.00	4.2%

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)
Certificated Teachers' Salaries		1100	1,644,433.00	1,644,433.00	837,693.63	1,698,957.00	(54,524.00)	-3.3%
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	140,561.65	248,715.00	13,272.00	5.1%
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	978,255.28	1,947,672.00	(41,252.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	142,825.00	142,826.00	64,376.53	110,714.00	32,112.00	22.5%
Classified Support Salaries		2200	409,307.00	409,307.00	205,004.36	423,683.00	(14,376.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	5,608.00	5,608.00	20,940.35	22,197.00	(16,589.00)	-295.8%
Clerical, Technical and Office Salaries		2400	156,076.00	156,076.00	83,079.55	159,010.00	(2,934.00)	-1.9%
Other Classified Salaries		2900	4,396.00	4,396.00	2,060.41	4,473.00	(77.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			718,213.00	718,213.00	375,461.20	720,077.00	(1,864.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	320,526.00	320,526.00	158,927.28	330,900.00	(10,374.00)	-3.2%
PERS		3201-3202	135,235.00	135,235.00	73,758.25	128,844.00	6,391.00	4.7%
OASDI/Medicare/Alternative		3301-3302	81,820.00	81,820.00	42,346.18	82,342.00	(522.00)	-0.6%
Health and Welfare Benefits		3401-3402	522,620.00	522,620.00	305,461.63	578,475.00	(55,855.00)	-10.7%
Unemployment Insurance		3501-3502	33,134.00	33,134.00	6,901.94	13,783.00	19,351.00	58.4%
Workers' Compensation		3601-3602	88,115.00	88,115.00	42,120.67	82,591.00	5,524.00	6.3%
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	46,755.42	87,684.00	(17,537.00)	-25.0%
TOTAL, EMPLOYEE BENEFITS			1,251,597.00	1,251,597.00	676,271.37	1,304,619.00	(53,022.00)	-4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	197,418.00	197,418.00	87,128.74	256,340.00	(58,922.00)	-29.8%
Noncapitalized Equipment		4400	67,000.00	67,000.00	21,084.98	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	108,213.72	323,340.00	(58,922.00)	-22.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	29,728.64	185,000.00	0.00	0.0%
Travel and Conferences		5200	9,895.00	9,895.00	1,888.71	15,000.00	(5,105.00)	-51.6%
Dues and Memberships		5300	13,250.00	13,250.00	8,059.74	13,327.00	(77.00)	-0.6%
Insurance		5400-5450	108,500.00	108,500.00	143,543.55	145,000.00	(36,500.00)	-33.6%
Operations and Housekeeping Services		5500	279,750.00	279,750.00	142,474.63	288,250.00	(8,500.00)	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	82,000.00	59,150.84	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	140,991.01	653,801.00	(126,516.00)	-24.0%
Communications		5900	15,775.00	15,775.00	7,417.22	15,775.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,455.00	1,221,455.00	533,254.34	1,398,153.00	(176,898.00)	-14.5%

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	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	26,500.00	(4,000.00)	-17.8%
Equipment Replacement		6500	55,000.00	55,000.00	16,398.75	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	16,398.75	81,500.00	(4,000.00)	-5.2%
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	(70,855.00)	34,100.00	-92.8%
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	(70,855.00)	34,100.00	-92.8%
TOTAL, EXPENDITURES			5,507,298.00	5,507,298.00	2,687,854.66	5,808,956.00	(301,658.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	89,364.00	(5,739.00)	-6.9%
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	89,364.00	(5,739.00)	-6.9%
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	(89,209.00)	(2,093.00)	2.4%
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	(89,209.00)	(2,093.00)	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(170,741.00)	(170,741.00)	0.00	(178,573.00)	(7,832.00)	4.6%

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)
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	177,480.63	908,122.00	484,808.00	114.5%
3) Other State Revenue		8300-8599	822,923.00	822,923.00	274,868.44	718,274.00	(104,649.00)	-12.7%
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	452,349.07	1,626,396.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,106.00	175,106.00	76,679.25	281,074.00	(105,968.00)	-60.5%
2) Classified Salaries		2000-2999	193,882.00	193,882.00	37,390.19	233,121.00	(39,239.00)	-20.2%
3) Employee Benefits		3000-3999	412,608.00	412,608.00	53,793.55	497,677.00	(85,069.00)	-20.6%
4) Books and Supplies		4000-4999	236,735.00	236,735.00	156,795.98	483,260.00	(246,525.00)	-104.1%
5) Services and Other Operating Expenditures		5000-5999	73,267.00	73,267.00	33,730.30	436,138.00	(362,871.00)	-495.3%
6) Capital Outlay		6000-6999	205,000.00	205,000.00	40,490.00	135,049.00	69,951.00	34.1%
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	70,855.00	(34,100.00)	-92.8%
9) TOTAL, EXPENDITURES			1,333,353.00	1,333,353.00	398,879.27	2,137,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,116.00)	(87,116.00)	53,469.80	(510,778.00)		
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	89,209.00	2,093.00	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,116.00	87,116.00	0.00	89,209.00		

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	53,469.80	(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	97,251.00	100,727.00	21,530.00	27.2%
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	0.00	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	77,234.63	779,073.00	462,883.00	148.4%
TOTAL, FEDERAL REVENUE			423,314.00	423,314.00	177,480.63	908,122.00	484,808.00	114.5%
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 Materi:		8560	20,055.00	20,055.00	13,921.73	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	260,946.71	691,669.00	(111,199.00)	-13.9%
TOTAL, OTHER STATE REVENUE			822,923.00	822,923.00	274,868.44	718,274.00	(104,649.00)	-12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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	452,349.07	1,626,396.00	380,159.00	30.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	175,106.00	175,106.00	76,679.25	281,074.00	(105,968.00)	-60.5%
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	76,679.25	281,074.00	(105,968.00)	-60.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	99,647.00	99,647.00	36,072.93	119,266.00	(19,619.00)	-19.7%
Classified Support Salaries		2200	0.00	0.00	1,317.26	8,000.00	(8,000.00)	New
Classified Supervisors' and Administrators' Salaries		2300	94,235.00	94,235.00	0.00	105,855.00	(11,620.00)	-12.3%
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	37,390.19	233,121.00	(39,239.00)	-20.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,129.00	237,129.00	12,665.34	254,924.00	(17,795.00)	-7.5%
PERS		3201-3202	88,367.00	88,367.00	7,474.15	95,269.00	(6,902.00)	-7.8%
OASDI/Medicare/Alternative		3301-3302	17,568.00	17,568.00	4,005.01	22,153.00	(4,585.00)	-26.1%
Health and Welfare Benefits		3401-3402	52,670.00	52,670.00	25,575.30	106,778.00	(54,108.00)	-102.7%
Unemployment Insurance		3501-3502	4,535.00	4,535.00	570.36	2,576.00	1,959.00	43.2%
Workers' Compensation		3601-3602	12,339.00	12,339.00	3,503.39	15,977.00	(3,638.00)	-29.5%
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	53,793.55	497,677.00	(85,069.00)	-20.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,055.00	85,055.00	25,119.45	103,602.00	(18,547.00)	-21.8%
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	15,241.68	167,180.00	(119,877.00)	-253.4%
Noncapitalized Equipment		4400	104,377.00	104,377.00	116,434.85	212,478.00	(108,101.00)	-103.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			236,735.00	236,735.00	156,795.98	483,260.00	(246,525.00)	-104.1%
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	4,393.77	203,847.00	(178,462.00)	-703.0%
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	3,000.00	3,000.00	2,396.62	3,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,750.00	1,750.00	611.15	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	26,328.76	227,541.00	(184,409.00)	-427.5%
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	33,730.30	436,138.00	(362,871.00)	-495.3%

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)
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	40,490.00	105,049.00	99,951.00	48.8%
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	40,490.00	135,049.00	69,951.00	34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	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	70,855.00	(34,100.00)	-92.8%
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	70,855.00	(34,100.00)	-92.8%
TOTAL, EXPENDITURES			1,333,353.00	1,333,353.00	398,879.27	2,137,174.00	(803,821.00)	-60.3%

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	89,209.00	2,093.00	2.4%
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	89,209.00	2,093.00	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			87,116.00	87,116.00	0.00	89,209.00	(2,093.00)	2.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,893,411.00	5,893,411.00	2,743,914.36	5,885,473.00	(7,938.00)	-0.1%
2) Federal Revenue		8100-8299	503,314.00	503,314.00	177,480.63	1,249,122.00	745,808.00	148.2%
3) Other State Revenue		8300-8599	901,338.00	901,338.00	327,504.16	802,339.00	(98,999.00)	-11.0%
4) Other Local Revenue		8600-8799	261,000.00	261,000.00	38,640.07	267,250.00	6,250.00	2.4%
5) TOTAL, REVENUES			7,559,063.00	7,559,063.00	3,287,539.22	8,204,184.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,081,526.00	2,081,526.00	1,054,934.53	2,228,746.00	(147,220.00)	-7.1%
2) Classified Salaries		2000-2999	912,095.00	912,095.00	412,851.39	953,198.00	(41,103.00)	-4.5%
3) Employee Benefits		3000-3999	1,664,205.00	1,664,205.00	730,064.92	1,802,296.00	(138,091.00)	-8.3%
4) Books and Supplies		4000-4999	501,153.00	501,153.00	265,009.70	806,600.00	(305,447.00)	-60.9%
5) Services and Other Operating Expenditures		5000-5999	1,294,722.00	1,294,722.00	566,984.64	1,834,291.00	(539,569.00)	-41.7%
6) Capital Outlay		6000-6999	282,500.00	282,500.00	56,888.75	216,549.00	65,951.00	23.3%
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	3,086,733.93	7,946,130.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			718,412.00	718,412.00	200,805.29	258,054.00		
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	89,364.00	(5,739.00)	-6.9%
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	(89,364.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			634,787.00	634,787.00	200,805.29	168,690.00		
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		3,927,097.00		
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		1,001,000.00		
Unassigned/Unappropriated Amount		9790	37,002.00	37,002.00		2,328,312.00		

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	1,727,173.00	2,948,501.00	388,298.00	15.2%
Education Protection Account State Aid - Current Year		8012	482,182.00	482,182.00	42,973.00	85,946.00	(396,238.00)	-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	917,207.61	2,766,026.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	46,253.27	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	2,743,914.36	5,885,473.00	(7,938.00)	-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	2,743,914.36	5,885,473.00	(7,938.00)	-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	97,251.00	100,727.00	21,530.00	27.2%
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	0.00	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	77,234.63	779,073.00	462,883.00	146.4%
TOTAL, FEDERAL REVENUE			503,314.00	503,314.00	177,480.63	1,249,122.00	745,808.00	148.2%
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	17,350.00	17,350.00	330.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	81,450.00	81,450.00	49,207.45	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	260,946.71	691,669.00	(111,199.00)	-13.9%
TOTAL, OTHER STATE REVENUE			901,338.00	901,338.00	327,504.16	802,339.00	(98,999.00)	-11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	1,766.00	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	25,750.11	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	11,123.96	11,250.00	6,250.00	125.0%
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	38,640.07	267,250.00	6,250.00	2.4%
TOTAL, REVENUES			7,559,063.00	7,559,063.00	3,287,539.22	8,204,184.00	645,121.00	8.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,819,539.00	1,819,539.00	914,372.88	1,980,031.00	(160,492.00)	-8.8%
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	140,561.65	248,715.00	13,272.00	5.1%
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	1,054,934.53	2,228,746.00	(147,220.00)	-7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	242,473.00	242,473.00	100,449.46	229,980.00	12,493.00	5.2%
Classified Support Salaries		2200	409,307.00	409,307.00	206,321.62	431,683.00	(22,376.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	99,843.00	99,843.00	20,940.35	128,052.00	(28,209.00)	-28.3%
Clerical, Technical and Office Salaries		2400	156,076.00	156,076.00	83,079.55	159,010.00	(2,934.00)	-1.9%
Other Classified Salaries		2900	4,396.00	4,396.00	2,060.41	4,473.00	(77.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			912,095.00	912,095.00	412,851.39	953,198.00	(41,103.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	557,655.00	557,655.00	171,592.62	585,824.00	(28,169.00)	-5.1%
PERS		3201-3202	223,602.00	223,602.00	81,232.40	224,113.00	(511.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	99,388.00	99,388.00	46,351.19	104,495.00	(5,107.00)	-5.1%
Health and Welfare Benefits		3401-3402	575,290.00	575,290.00	331,036.93	685,253.00	(109,863.00)	-19.1%
Unemployment Insurance		3501-3502	37,669.00	37,669.00	7,472.30	16,359.00	21,310.00	56.6%
Workers' Compensation		3601-3602	100,454.00	100,454.00	45,624.06	98,568.00	1,886.00	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	70,147.00	70,147.00	46,755.42	87,684.00	(17,537.00)	-25.0%
TOTAL, EMPLOYEE BENEFITS			1,664,205.00	1,664,205.00	730,064.92	1,802,296.00	(138,091.00)	-8.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,055.00	85,055.00	25,119.45	103,602.00	(18,547.00)	-21.8%
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	102,370.42	423,520.00	(178,799.00)	-73.1%
Noncapitalized Equipment		4400	171,377.00	171,377.00	137,519.83	279,478.00	(108,101.00)	-63.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			501,153.00	501,153.00	265,009.70	806,600.00	(305,447.00)	-60.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	29,728.64	185,000.00	0.00	0.0%
Travel and Conferences		5200	35,280.00	35,280.00	6,282.48	218,847.00	(183,567.00)	-520.3%
Dues and Memberships		5300	13,250.00	13,250.00	8,059.74	13,327.00	(77.00)	-0.6%
Insurance		5400-5450	108,500.00	108,500.00	143,543.55	145,000.00	(36,500.00)	-33.6%
Operations and Housekeeping Services		5500	282,750.00	282,750.00	144,871.25	291,250.00	(8,500.00)	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,750.00	83,750.00	59,761.99	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	167,319.77	881,342.00	(310,925.00)	-54.5%
Communications		5900	15,775.00	15,775.00	7,417.22	15,775.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,294,722.00	1,294,722.00	566,984.64	1,834,291.00	(539,569.00)	-41.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	205,000.00	205,000.00	40,490.00	105,049.00	99,951.00	48.8%
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	58,500.00	(34,000.00)	-151.1%
Equipment Replacement		6500	55,000.00	55,000.00	16,398.75	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	56,888.75	216,549.00	65,951.00	23.3%
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	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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	3,086,733.93	7,946,130.00	(1,105,479.00)	-16.2%

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)
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	89,364.00	(5,739.00)	-6.9%
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	89,364.00	(5,739.00)	-6.9%
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	(89,364.00)	5,739.00	6.9%

<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	17,833.01	94,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,000.00	7,000.00	965.18	7,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	67.00	20,500.00	0.00	0.0%
5) TOTAL REVENUES			121,500.00	121,500.00	18,865.19	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	40,262.44	87,697.00	(2,091.00)	-2.4%
3) Employee Benefits		3000-3999	45,619.00	45,619.00	21,568.24	44,867.00	752.00	1.8%
4) Books and Supplies		4000-4999	67,500.00	67,500.00	30,136.45	70,753.00	(3,253.00)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	6,400.00	6,400.00	6,097.83	10,900.00	(4,500.00)	-70.3%
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	98,064.96	214,217.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(83,625.00)	(83,625.00)	(79,199.77)	(92,717.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,625.00	83,625.00	0.00	89,364.00	5,739.00	6.9%
b) Transfers Out		7800-7629	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	89,364.00		

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	(79,199.77)	(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) 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		3,353.00		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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	14,728.70	84,000.00	0.00	0.0%
Donated Food Commodities		8221	10,000.00	10,000.00	3,104.31	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	17,833.01	94,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,000.00	7,000.00	985.18	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	985.18	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	87.00	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	87.00	20,500.00	0.00	0.0%
TOTAL, REVENUES			121,500.00	121,500.00	18,865.19	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	40,262.44	87,697.00	(2,091.00)	-2.4%
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	40,262.44	87,697.00	(2,091.00)	-2.4%
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	8,398.83	17,748.00	127.00	0.7%
OASDI/Medicare/Alternative		3301-3302	6,351.00	6,351.00	2,978.02	6,484.00	(133.00)	-2.1%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,768.30	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,052.00	1,052.00	201.30	439.00	613.00	58.3%
Workers' Compensation		3601-3602	2,804.00	2,804.00	1,221.79	2,659.00	145.00	5.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,619.00	45,619.00	21,568.24	44,867.00	752.00	1.6%
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	2,658.25	10,853.00	(3,353.00)	-44.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	4,900.00	100.00	2.0%
Food		4700	55,000.00	55,000.00	27,478.20	55,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,500.00	67,500.00	30,136.45	70,753.00	(3,253.00)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	9,500.00	(4,500.00)	-90.0%
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	10,900.00	(4,500.00)	-70.3%
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	98,064.96	214,217.00		

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	89,364.00	5,739.00	6.9%
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	89,364.00	5,739.00	6.9%
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		6980	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	89,364.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	8,022.62	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	6,022.62	119,115.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(6,022.62)	(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		7800-7629	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	(9,022.62)	(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		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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								
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	6,022.62	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		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	6,022.62	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	6,022.62	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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	0.00
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	15,000.00	15,000.00	6,919.75	15,000.00	0.00	0.0%
5) TOTAL REVENUES			15,000.00	15,000.00	6,919.75	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 (A6 - B9)			0.00	0.00	6,919.75	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	6,919.75	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	6590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	6590	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		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6660	15,000.00	15,000.00	6,919.75	15,000.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		6662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	6,919.75	15,000.00	0.00	0.0%
TOTAL REVENUES			15,000.00	15,000.00	6,919.75	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%

		Beginning Balance (Inv. Orig)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		9110								
A. BEGINNING CASH			3,840,537.06	3,918,391.32	4,439,093.62	4,589,956.68	4,305,048.85	3,830,959.53	4,165,792.48	4,144,421.19
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		259,422.00	698,433.00	342,036.00	320,549.00	0.00	21,486.00	128,220.00	126,101.00
Property Taxes	8020-8079				67,766.88			906,001.48	0.00	640,918.37
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			45,030.00	16,270.63	28,414.00		0.00	87,766.00	0.00
Other State Revenue	8300-8599					18,278.46	36,120.00	25,644.00	247,461.70	
Other Local Revenue	8600-8799		9,334.37	3,740.28	10,059.95	11,793.05	3,441.26	0.00	271.16	290.93
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			268,756.37	747,203.28	436,133.46	379,034.51	39,561.26	953,131.48	463,718.86	767,310.30
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,013.30	24,944.05	190,689.21	191,142.61	199,245.01	230,328.03	199,572.32	205,001.41
Classified Salaries	2000-2999		34,864.60	41,502.03	68,219.26	56,310.69	67,658.24	82,000.19	62,296.38	69,440.03
Employee Benefits	3000-3999		31,617.27	42,577.23	124,920.71	124,432.83	126,209.47	137,040.24	143,267.17	127,717.47
Books and Supplies	4000-4999		(49.73)	68,702.68	49,075.88	93,465.44	11,347.00	21,569.69	20,898.74	17,481.54
Services	5000-5999		23,696.58	37,915.95	27,122.23	207,063.72	99,612.85	97,276.52	74,296.79	99,377.38
Capital Outlay	6000-6599					2,000.00	7,000.00	40,490.00	7,398.75	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			109,142.02	215,641.94	460,027.29	674,415.29	511,072.57	608,704.67	507,730.15	519,017.83
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(4,100.00)								
Accounts Receivable	9200-9299	(441,933.47)	33,087.56	0.00	176,425.37	11,909.67	0.00	0.00	33,540.00	9,341.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(998.00)								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(447,031.47)	33,087.56	0.00	176,425.37	11,909.67	0.00	0.00	33,540.00	9,341.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(372,948.11)	30,137.67	10,859.04	1,668.48	1,436.72	2,578.01	9,593.86	10,900.00	66,800.00
Due To Other Funds	9610	(70,879.81)	84,709.98		0.00					
Current Loans	9640									
Unearned Revenues	9650	(92,848.71)								
Deferred Inflows of Resources	9690									
SUBTOTAL		(536,676.63)	114,847.65	10,859.04	1,668.48	1,436.72	2,578.01	9,593.86	10,900.00	66,800.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		89,645.16	(81,760.09)	(10,859.04)	174,756.89	10,472.95	(2,578.01)	(9,593.86)	22,640.00	(57,459.00)
E. NET INCREASE/DECREASE (B - C + D)			77,854.26	520,702.30	150,863.06	(284,907.83)	(474,089.32)	334,832.95	(21,371.29)	190,833.47
F. ENDING CASH (A + E)			3,918,391.32	4,439,093.62	4,589,956.68	4,305,048.85	3,830,959.53	4,165,792.48	4,144,421.19	4,335,254.66
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							
A. BEGINNING CASH		4,335,254.66	3,818,004.66	4,096,194.52	4,174,051.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	247,200.00	132,000.00	379,500.00	379,500.00			3,034,447.00	3,034,447.00
Property Taxes	8020-8079	87,400.00	676,860.00	472,079.27	0.00			2,851,026.00	2,851,026.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		254,682.00	397,400.00	419,559.37			1,249,122.00	1,249,122.00
Other State Revenue	8300-8599		297,180.00	0.00	177,654.84			802,339.00	802,339.00
Other Local Revenue	8600-8799	18,650.00	88,900.00	80,747.40	40,021.60			267,250.00	267,250.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		353,250.00	1,449,622.00	1,329,726.67	1,016,735.81	0.00	0.00	8,204,184.00	8,204,184.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	224,800.00	245,850.00	235,800.00	262,360.06			2,228,746.00	2,228,746.00
Classified Salaries	2000-2999	169,200.00	98,400.00	88,750.00	114,556.58			953,198.00	953,198.00
Employee Benefits	3000-3999	225,650.00	225,650.00	225,650.00	267,563.61			1,802,296.00	1,802,296.00
Books and Supplies	4000-4999	28,700.00	116,500.00	254,600.00	124,308.76			806,600.00	806,600.00
Services	5000-5999	89,800.00	398,500.00	398,500.00	281,128.98			1,834,291.00	1,834,291.00
Capital Outlay	6000-6599	92,150.00		47,750.00	19,760.25			216,549.00	216,549.00
Other Outgo	7000-7499				104,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				89,364.00			89,364.00	89,364.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		830,300.00	1,084,900.00	1,251,050.00	1,263,492.24	0.00	0.00	8,035,494.00	8,035,494.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				4,100.00			4,100.00	
Accounts Receivable	9200-9299	27,650.00	27,650.00	27,650.00	94,679.87			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		27,650.00	27,650.00	27,650.00	99,777.87	0.00	0.00	447,031.47	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	67,850.00	114,182.14	42,300.00	14,642.19			372,948.11	
Due To Other Funds	9610			(13,830.17)				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	114,182.14	28,469.83	107,490.90	0.00	0.00	536,676.63	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(40,200.00)	(86,532.14)	(819.83)	(7,713.03)	0.00	0.00	(89,645.16)	
E. NET INCREASE/DECREASE (B - C + D)		(517,250.00)	278,189.86	77,856.84	(254,469.46)	0.00	0.00	79,044.84	168,690.00
F. ENDING CASH (A + E)		3,818,004.66	4,096,194.52	4,174,051.36	3,919,581.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,919,581.90	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110									
A. BEGINNING CASH			3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90
B. RECEIPTS										
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									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
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)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90
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								
A. BEGINNING CASH		3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
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									
<u>Assets and Deferred Outflows</u>									
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	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		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)		3,919,581.90	3,919,581.90	3,919,581.90	3,919,581.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,919,581.90	

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2022

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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
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	8,035,494.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	908,122.00
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	186,549.00
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	89,364.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	318,689.00
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)				602,118.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	92,717.00
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)				6,617,971.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		429.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,400.30
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)	6,617,971.00	15,400.30
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) 23,224.00
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) 4,961,016.00

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) 0.47%

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. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	399,214.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	72,785.00
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)	5,031.50
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)	11.28
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)	477,041.78
9. Carry-Forward Adjustment (Part IV, Line F)	34,549.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	511,591.11

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,180,103.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	636,080.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	297,028.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	123,755.00
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)	244,139.00
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)	44,157.00
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)	348,638.00
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)	1,065,499.50
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)	2,388.72
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)	159,217.00
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)	7,122,306.22

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)

6.70%

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)

7.18%

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>477,041.78</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>34,549.33</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>34,549.33</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>34,549.33</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	100,537.00	5,783.00	5.75%
01	3210	62,475.00	3,817.00	6.11%
01	3212	63,736.00	3,864.00	6.06%
01	3213	431,311.00	26,241.00	6.08%
01	3214	114,870.00	7,018.00	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	85,335.00	5,213.00	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. LCFF/Revenue Limit Sources	8010-8099	5,885,473.00	5.33%	6,199,169.00	3.61%	6,422,959.00
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	267,250.00	0.00%	267,250.00	0.00%	267,250.00
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	(89,209.00)	741.68%	(750,857.00)	2.36%	(768,543.00)
6. Total (Sum lines A1 thru A5c)		6,488,579.00	-5.36%	6,140,627.00	3.36%	6,346,731.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,947,672.00		2,129,349.00
b. Step & Column Adjustment				38,317.00		39,034.00
c. Cost-of-Living Adjustment				101,354.00		0.00
d. Other Adjustments				42,006.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,947,672.00	9.33%	2,129,349.00	1.83%	2,168,383.00
2. Classified Salaries						
a. Base Salaries				720,077.00		771,474.00
b. Step & Column Adjustment				18,002.00		19,286.00
c. Cost-of-Living Adjustment				33,395.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	720,077.00	7.14%	771,474.00	2.50%	790,760.00
3. Employee Benefits	3000-3999	1,304,619.00	8.52%	1,415,766.00	1.77%	1,440,828.00
4. Books and Supplies	4000-4999	323,340.00	-11.04%	287,652.00	0.00%	287,652.00
5. Services and Other Operating Expenditures	5000-5999	1,398,153.00	-11.96%	1,230,921.00	0.00%	1,230,921.00
6. Capital Outlay	6000-6999	81,500.00	0.00%	81,500.00	0.00%	81,500.00
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	(70,855.00)	-90.02%	(7,070.00)	0.00%	(7,070.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	89,364.00	0.00%	89,364.00	0.00%	89,364.00
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)		5,898,320.00	3.48%	6,103,406.00	1.37%	6,186,788.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		590,259.00		37,221.00		159,943.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,336,838.00		3,927,097.00		3,964,318.00
2. Ending Fund Balance (Sum lines C and D1)		3,927,097.00		3,964,318.00		4,124,261.00
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		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	1,001,000.00		750,000.00		750,000.00
2. Unassigned/Unappropriated	9790	2,328,312.00		2,616,533.00		2,776,476.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,927,097.00		3,964,318.00		4,124,261.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (H)	2022-23 Projection (C)	% Change (Cols. E-C/C) (L)	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	1,001,000.00		750,000.00		750,000.00
c. Unassigned/Unappropriated	9790	2,328,312.00		2,616,533.00		2,776,476.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,329,312.00		3,366,533.00		3,526,476.00
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.						
Restricted program will not be continued in both out years, 2022/23 and 2023/24. This program has been removed from the MYP, the salaries and benefits will be continuing and have been moved into the unrestricted program.						

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	908,122.00	-81.85%	164,790.00	0.00%	164,790.00
3. Other State Revenues	8300-8599	718,274.00	-59.60%	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	89,209.00	741.68%	750,857.00	2.36%	768,543.00
6. Total (Sum lines A1 thru A5c)		1,715,605.00	-29.72%	1,205,810.00	1.47%	1,223,496.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				281,074.00		258,156.00
b. Step & Column Adjustment				5,150.00		5,247.00
c. Cost-of-Living Adjustment				13,938.00		0.00
d. Other Adjustments				(42,006.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	281,074.00	-8.15%	258,156.00	2.03%	263,403.00
2. Classified Salaries						
a. Base Salaries				233,121.00		251,367.00
b. Step & Column Adjustment				6,034.00		6,184.00
c. Cost-of-Living Adjustment				12,212.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	233,121.00	7.83%	251,367.00	2.46%	257,551.00
3. Employee Benefits	3000-3999	497,677.00	1.09%	503,116.00	1.24%	509,371.00
4. Books and Supplies	4000-4999	483,260.00	-74.53%	123,093.00	0.00%	123,093.00
5. Services and Other Operating Expenditures	5000-5999	436,138.00	-85.55%	63,008.00	0.00%	63,008.00
6. Capital Outlay	6000-6999	135,049.00	-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	70,855.00	-90.02%	7,070.00	0.00%	7,070.00
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)		2,137,174.00	-43.58%	1,205,810.00	1.47%	1,223,496.00
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.						
Restricted program will not be continued in both out years, 2022/23 and 2023/24. This program has been removed from the MYP, the salaries and benefits will be continuing and have been moved into the unrestricted program.						

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)
<i>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</i>						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,885,473.00	5.33%	6,199,169.00	3.61%	6,422,959.00
2. Federal Revenues	8100-8299	1,249,122.00	-59.51%	505,790.00	0.00%	505,790.00
3. Other State Revenues	8300-8599	802,339.00	-53.36%	374,228.00	0.00%	374,228.00
4. Other Local Revenues	8600-8799	267,250.00	0.00%	267,250.00	0.00%	267,250.00
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)		8,204,184.00	-10.45%	7,346,437.00	3.05%	7,570,227.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,228,746.00		2,387,505.00
b. Step & Column Adjustment				43,467.00		44,281.00
c. Cost-of-Living Adjustment				115,292.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,228,746.00	7.12%	2,387,505.00	1.85%	2,431,786.00
2. Classified Salaries						
a. Base Salaries				953,198.00		1,022,841.00
b. Step & Column Adjustment				24,036.00		25,470.00
c. Cost-of-Living Adjustment				45,607.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	953,198.00	7.31%	1,022,841.00	2.49%	1,048,311.00
3. Employee Benefits	3000-3999	1,802,296.00	6.47%	1,918,882.00	1.63%	1,950,199.00
4. Books and Supplies	4000-4999	806,600.00	-49.08%	410,745.00	0.00%	410,745.00
5. Services and Other Operating Expenditures	5000-5999	1,834,291.00	-29.46%	1,293,929.00	0.00%	1,293,929.00
6. Capital Outlay	6000-6999	216,549.00	-62.36%	81,500.00	0.00%	81,500.00
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	89,364.00	0.00%	89,364.00	0.00%	89,364.00
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)		8,035,494.00	-9.04%	7,309,216.00	1.38%	7,410,284.00
C. NET INCREASE (DECREASE) IN FUND BALANCE <i>(Line A6 minus line B11)</i>						
		168,690.00		37,221.00		159,943.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,758,407.00		3,927,097.00		3,964,318.00
2. Ending Fund Balance (Sum lines C and D1)		3,927,097.00		3,964,318.00		4,124,261.00
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	1,001,000.00		750,000.00		750,000.00
2. Unassigned/Unappropriated	9790	2,328,312.00		2,616,533.00		2,776,476.00
f. Total Components of Ending Fund Balance <i>(Line D3f must agree with line D2)</i>		3,927,097.00		3,964,318.00		4,124,261.00

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	1,001,000.00		750,000.00		750,000.00
c. Unassigned/Unappropriated	9790	2,328,312.00		2,616,533.00		2,776,476.00
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)		3,329,312.00		3,366,533.00		3,526,476.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		41.43%		46.06%		47.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
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)		8,035,494.00		7,309,216.00		7,410,284.00
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)		8,035,494.00		7,309,216.00		7,410,284.00
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)		321,419.76		292,368.64		296,411.36
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)		321,419.76		292,368.64		296,411.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	89,364.00		
Fund Reconciliation								
088 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					89,364.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	89,364.00	89,364.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	409.30		
	Charter School	0.00		
	Total ADA	409.30	409.30	0.0%
1st Subsequent Year (2022-23)	District Regular	409.00		
	Charter School	0.00		
	Total ADA	409.00	409.30	0.1%
2nd Subsequent Year (2023-24)	District Regular	409.00		
	Charter School	0.00		
	Total ADA	409.00	409.30	0.1%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	5,888,741.00		
1st Subsequent Year (2022-23)	6,034,782.00	6,199,169.00	2.7%	Not Met
2nd Subsequent Year (2023-24)	6,222,464.00	6,422,959.00	3.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF Revenue calculation for the first and second out years have been adjusted to reflect the projected COLA increase as published by the Department of Finance. The first out year includes a 5.33% COLA increase and the second out year includes a 3.61% COLA increase.

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	3,972,368.00	5,808,956.00	68.4%	Met
1st Subsequent Year (2022-23)	4,316,589.00	6,014,042.00	71.8%	Met
2nd Subsequent Year (2023-24)	4,399,971.00	6,097,424.00	72.2%	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 first interim projections.

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

District's Other Revenues and Expenditures Standard Percentage Range:	- 50 %to + 50%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	1,089,215.00	1,249,122.00	14.7%	Yes
1st Subsequent Year (2022-23)	505,511.00	505,790.00	0.1%	No
2nd Subsequent Year (2023-24)	505,511.00	505,790.00	0.1%	No

Explanation:
(required if Yes)

Additional COVID funding sources have been awarded to the district that were not anticipated at first Interim reporting. Forest Reserve funding was also reinstated for the current budget year and two 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)	764,305.00	802,339.00	5.0%	No
1st Subsequent Year (2022-23)	374,228.00	374,228.00	0.0%	No
2nd Subsequent Year (2023-24)	374,228.00	374,228.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	261,000.00	267,250.00	2.4%	No
1st Subsequent Year (2022-23)	261,000.00	267,250.00	2.4%	No
2nd Subsequent Year (2023-24)	261,000.00	267,250.00	2.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	640,233.00	806,600.00	26.0%	Yes
1st Subsequent Year (2022-23)	456,348.00	410,745.00	-10.0%	Yes
2nd Subsequent Year (2023-24)	456,348.00	410,745.00	-10.0%	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)	1,696,832.00	1,834,291.00	8.1%	Yes
1st Subsequent Year (2022-23)	1,473,154.00	1,293,929.00	-12.2%	Yes
2nd Subsequent Year (2023-24)	1,473,154.00	1,293,929.00	-12.2%	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 expenditure 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	2,114,520.00	2,318,711.00	9.7%	Not Met
1st Subsequent Year (2022-23)	1,140,739.00	1,147,268.00	0.6%	Met
2nd Subsequent Year (2023-24)	1,140,739.00	1,147,268.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	2,337,065.00	2,640,891.00	13.0%	Not Met
1st Subsequent Year (2022-23)	1,929,502.00	1,704,674.00	-11.7%	Not Met
2nd Subsequent Year (2023-24)	1,929,502.00	1,704,674.00	-11.7%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Additional COVID funding sources have been awarded to the district that were not anticipated at first interim reporting. Forest Reserve funding was also reinstated for the current budget year and two 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)

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

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

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

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 expenditure budget has been adjusted to include these awards and any prior year carryover funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	41.4%	46.1%	47.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage)	13.8%	15.4%	15.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	590,259.00	5,898,320.00	N/A	Met
1st Subsequent Year (2022-23)	37,221.00	6,103,406.00	N/A	Met
2nd Subsequent Year (2023-24)	159,943.00	6,186,788.00	N/A	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 MYP1, Line D2)	Status
Current Year (2021-22)	3,927,097.00	Met
1st Subsequent Year (2022-23)	3,964,318.00	Met
2nd Subsequent Year (2023-24)	4,124,261.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,919,561.90	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):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,035,494.00	7,309,216.00	7,410,284.00
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)	8,035,494.00	7,309,216.00	7,410,284.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	321,419.76	292,368.64	296,411.36
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)	321,419.76	292,368.64	296,411.36

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,001,000.00	750,000.00	750,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,328,312.00	2,616,533.00	2,776,476.00
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)	3,329,312.00	3,366,533.00	3,526,476.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	41.43%	46.06%	47.59%
District's Reserve Standard (Section 10B, Line 7):	321,419.76	292,368.64	296,411.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

The 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 legislation being reauthorized 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 first interim projections.

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(87,116.00)	(89,209.00)	2.4%	2,093.00	Met
1st Subsequent Year (2022-23)	(319,512.00)	(429,201.00)	34.3%	109,689.00	Not Met
2nd Subsequent Year (2023-24)	(342,947.00)	(450,781.00)	31.4%	107,834.00	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	89,364.00	6.9%	5,739.00	Met
1st Subsequent Year (2022-23)	83,625.00	89,364.00	6.9%	5,739.00	Met
2nd Subsequent Year (2023-24)	83,625.00	89,364.00	6.9%	5,739.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The projected contribution for the two out years was increased from first interim reporting period. The need has continued to grow as expenditures such as operating costs, supplies and materials increase exponentially. The anticipated COLA funding is not enough to keep up with the rate of inflation and costs are impacting the district by requiring more and more funding to go towards operations and materials/supplies.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	35,878

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:				35,878

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	35,878	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	35,878	0	0
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

c. If Yes to Item 1a, have there been changes since first interim 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)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	594,385.00	594,385.00
b.	594,385.00	594,385.00
c.	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
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	594.85

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)

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

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

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

Current Year (2021-22)	70,144.00	70,144.00
1st Subsequent Year (2022-23)	52,608.00	52,608.00
2nd Subsequent Year (2023-24)	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)

Current Year (2021-22)	4	4
1st Subsequent Year (2022-23)	3	3
2nd Subsequent Year (2023-24)	2	2

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
 Were all certificated labor negotiations settled as of first interim projections?
 If Yes, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.2	31.9	31.9	31.9

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

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

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	86,423	44,059	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.1%	Adopted COLA per Governors Budget	0.0%

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

Negotiations Not Settled

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	432,525	432,525	432,525
3. Percent of H&W cost paid by employer	84.0%	84.0%	84.0%
4. Percent projected change in H&W cost over prior year	0.1%	0.1%	0.1%

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

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

No

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

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Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	89,361	89,360	98,102
3. Percent change in step & column over prior year	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)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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 first interim projections?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	24.9	25.3	25.3	25.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	36,847	18,861	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.1%	Adopted COLA per Governors Budget	0.0%

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	183,004	183,004	183,004
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	0.1%	0.1%	0.1%

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	40,739	40,739	44,279
3. Percent change in step & column over prior year	4.5%	4.5%	4.7%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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 first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	2.8	1.8	1.8	1.8

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	4,899	2,508	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	507.0%	Adopted COLA per Governor's Budget	0.0%

Negotiations Not Settled

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	35,072	35,072	35,072
3. Percent of H&W cost paid by employer	76.0%	76.0%	76.0%
4. Percent projected change in H&W cost over prior year	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)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	4,385	4,385	4,385
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

PlayOn Sports: Proposal for 2 Pixellot Systems

Date: December 22, 2021

Background

Headquartered in Atlanta, GA, PlayOn! Sports ("PlayOn") is the nation's leading high school media company and live streams more sports events than any company in the world. In 2013, PlayOn! Sports and the National Federation of State High School Associations (NFHS.org) created the NFHS Network - a joint venture that aggregates the sports media and related rights of state high school athletic associations. By combining events from state associations with events produced through PlayOn! Sports School Broadcast Program (SBP), the NFHS Network has become one of the largest direct-to-consumer sports media enterprises in the nation. This year, the NFHS Network will stream more than 1,000,000 live sports events and is the clear market leader for fans across the country to watch live and on demand.

Product

The Pixellot system is a comprehensive hardware + software solution that enables automated production of live events. Once it is installed and calibrated, no people are needed to create live broadcasts.

Cost to School

PlayOn will provide TWO (2) Pixellot systems to your high school ("School") that will live stream athletic (and non-athletic) events held in the main basketball gymnasium and the football stadium. **Under the terms of the Agreement, there will be no cost to your School for the use of the equipment, software, installation, and services.** PlayOn reserves the right to evaluate School venues for the capability to host the Pixellot systems before an agreement is finalized.

PlayOn Installation of Pixellot Systems

PlayOn will perform the installation of the Pixellot Systems and will coordinate with School to schedule the installation work. PlayOn will provide all required Cat6 ethernet cable required to install and operate the Pixellot Systems; in the event that School requires special cabling for any reason, then special cabling must be provided by the School. School agrees that all Internet connectivity requirements have been met prior to the start of the PlayOn Installation and that an administrator with IT responsibilities will be on site (or at minimum, available by phone) during the time when the installations are taking place. If School needs to reschedule or cancel a PlayOn Installation, School must provide notice to PlayOn at least 48 hours before originally scheduled installation time. Failure to provide sufficient notice may result in additional charges to School.

School agrees that PlayOn may use its own service providers to perform the PlayOn Installation so long as all such providers meet School requirements for entry to school venues. For the sake of clarity, School agrees that PlayOn is not required to work with any service providers that may be under agreement with School for facilities or IT work.

School agrees to remove, relocate, and reinstall, as appropriate, the Pixellot Systems in the event of construction within any of the venues denoted herein where a Pixellot System is installed.

Term of Contract

The term of the agreement is for five (5) school years. After the five-year initial contract period, your School may elect to stay in the contract for as long as desired under the same terms. Because PlayOn is providing these systems to your school district at no cost, we have to make sure we can earn back our investment, and we need enough time to do so. Our investment thesis rests on the ability to do that over 5 years. Without that ability, we would have to charge your district a cost of \$6,000 *per Pixellot system* to fund the cost of the equipment and software. We understand that school districts have limitations around multi-year agreements, particularly if it imposes a cost on a future school board. We have provided an "out clause" to school districts by way of the following: an early termination fee that states that if the contract is cancelled before the 5 years is up, there is a buyout of \$2,500 *per Pixellot system* that compensates us for our cost of removing, shipping, and finding a new school for the equipment. We will not prorate that cost - it is a flat fee in case your School elects to cancel for a non-contractual reason.

Equipment and Software Provided

All required equipment and software will be provided for each Pixellot system:

- Pixellot camera head
- Computer loaded with Pixellot software for recording, encoding, and streaming videos (includes all software upgrades)
- Automated production algorithms for supported sports; new sports will be added as released
- Score data device (wired connection) or OCR camera for graphics integration in video (PlayOn to determine)

- Protective cabinet for workstation, as needed
- Point to Point wireless internet base station for outdoor venues with no hardline internet

Streaming Services

Below are the basic network requirements required to operate the units on your School’s IT platform. The recommended bandwidth minimum to stream an event is 10MB/sec of upload speed.

- We highly recommend adding the Pixellot computer to a separate VLAN or a DMZ and assigning a static IP address
- Whitelist all outbound HTTP/S traffic to pixellot.tv
- No inbound firewall rules are required
- No services will ever connect directly to host
- To publish video and manage the server, open these ports for outbound traffic to all IPs (see table on right):

PORT #	PROTOCOL	PURPOSE	APPLICATION
443	TCP+UDP*	Remote Management/ video streaming	https, agent
123	TCP	Clock synchronization	NTP-clock sync
2088	UDP*	Video streaming backup	ZIXI broadcaster
1401	TCP	Sportzcast (Score data integration tool)	
1402			
1403			

**Port 123 TCP and 443 TCP must be open for a Pixellot unit to stream. 443 UDP or 2088 UDP must also be open, but it does not require both.*

Ownership of the Equipment

PlayOn retains ownership of the equipment and the software. The equipment only works with the software, and the software will only broadcast to the NFHS Network. There is no inherent value to the equipment if your School is not broadcasting using the software and distributing the content to the NFHS Network.

Maintenance of the Equipment

PlayOn is responsible for the general health and welfare of the Pixellot Systems and will perform online system maintenance of all software that is installed on the units. PlayOn will handle all warranty claims on the equipment with the manufacturer and will provide School with proper containers for any equipment that needs to be returned to PlayOn for service. PlayOn will replace any broken units during the 5-year Initial Term. PlayOn is not obligated to replace any units that are destroyed by vandalism or due to negligence by School.

School Ownership of the Streamed Content

The Pixellot system’s produced streams for all regular season sports events and school activities are the property of your School and all rights are reserved subject to School providing PlayOn with a worldwide, paid-up, royalty-free, sub licensable (directly and through multiple tiers) and transferrable license to reproduce, perform, transform and distribute the produced streams in any medium now existing or later developed. This license is exclusive, meaning School may not grant these rights to any other person or entity. The School has the right to manage the availability of the archived content to consumers as well as to use the content for other School-approved purposes (i.e., student news casts, season recap videos, etc.).

Broadcasting Exclusivity

School agrees to live broadcast all regular season sports events at all competition levels in the venue where the Pixellot Systems are installed (i.e., Varsity, Junior Varsity, etc.). School has the right to determine on-demand availability of regular season events through “blackout windows.” School will not permit any third party to stream any regular season sports events that would be deemed competitive with PlayOn’s activities. School may allow (at its discretion) third party local television coverage to broadcast regular season events. School will also broadcast any regular season event via the Pixellot System on the NFHS Network that is also broadcast on linear television.

School agrees that the Pixellot Systems will be used to broadcast all Postseason events via the Pixellot system installed in the venue where the event takes place if your School is a member of a NFHS Network-member State Association. In NFHS Network states, State Association media rights fees for State Postseason events produced by Pixellot Systems at School venues will be waived. In non-NFHS Network states, your School will be required to follow all State Association postseason media policies and will be responsible for any media rights fees to broadcast Postseason events.

Sports/Events that will be Broadcasted

- **Regular season** – all regular season games for the sports played in each venue at all levels: Varsity, JV, Freshman
- **Special events** – any special event in a venue (i.e. graduation) can be broadcasted
- **Playoffs** – all state playoffs that occur in your venues; no State Association rights fees have to be paid
- **Practices** – coaches can record any practices or team workouts; these events are set as “private” (not for public viewing)

Football, Soccer, Lacrosse, Basketball, and Volleyball all use the automated production technology to follow the action. For **Wrestling** a fixed field of view is established to cover one or more mats. The Pixellot technology also works for **Baseball** and **Softball** – requires the purchase of additional Pixellot systems, subject to PlayOn’s approval.

Economic Model

There are two ways that your School can earn revenue:

- Revenue sharing program from consumer subscriptions sold (will be described below)
- Advertising in school broadcasts – schools keep all revenue from any self-sold advertising

Consumer Subscription Platform Plans & Revenue Sharing:

Monthly Pass: \$10.99/ month

Annual Pass: \$69.99 for 12 months

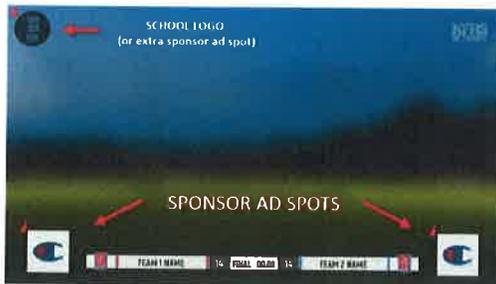
Consumers can watch any content they want across the entire Network. Subscription prices for consumers are subject to change based on the policies of the NFHS Network.

Pass type	Monthly	Annual
Price to Consumer:	\$10.99	\$69.99
Method of Attribution:	10% of Net Revenue	100% over Base Cost
Base Cost:	N/A	\$50.00
Paid to School:	\$.82/ Month (for life of subscriber)	\$19.99 (Per Pass Sold)

Advertising:

The simple explanation is that schools can sell sponsors and PlayOn can sell sponsors, and everyone keeps 100% of their own revenue. We make it easy for you – Insert the creative, run the ads, and your School keeps any revenue from your school sponsors.

- School can run video pre-roll ads that will play before an event is viewed
- Graphics can be placed on 3 locations for advertising in the video (*see below*); graphics can be changed out by the school
- Display ads can be sold on school pages and school-video web pages





"One-Time Fee" Agreement (Install Included)

School: Loyalton High School
Address: 700 4th Street
City, State, Zip: Loyalton California 96118
County:

Effective Date: 03/08/2022

This One-Time Fee Agreement (our "Agreement") will serve as confirmation of the involvement of Loyalton High School ("School") in the *NFHS Network* School Broadcast Program, powered by PlayOn! Sports, and will outline the terms and conditions of participation with 2080 Media, Inc. d/b/a PlayOn! Sports ("PlayOn"). Upon execution of the Agreement, School and PlayOn (collectively, the Parties) are subject to all of the terms and conditions within the Agreement.

In consideration of a one-time fee of zero dollars (\$0.00) ("One-Time Fee"), PlayOn will provide School with access to (2) units of hardware and software ("Pixellot Systems") for School use during the term of this Agreement (but PlayOn will retain title to such items), each of which includes:

- a. Pixellot camera head
- b. Workstation loaded with Pixellot software for recording, encoding, and streaming videos
- c. Cat6 ethernet cables to connect workstation to camera head and provide camera power ⁽¹⁾
- d. Pixellot automated production software for all supported sports; new sports are added as released
- e. Score data device (wired connection) or OCR camera for graphics integration in video (PlayOn to determine)
- f. Protective cabinet for workstation, if needed
- g. Software upgrades (while the Agreement is in effect)
- h. Point-to-point wireless internet base station (if no hard-line internet available at Pixellot venue)
- i. **Installation of the Pixellot Systems will be provided by PlayOn**

(1) See *Installation of Pixellot Systems* in *Terms and Conditions* for additional information

Pricing for the Agreement†:

Description	Price
One-time Fee	\$0.00
Extra Accessories (if applicable)	-
TOTAL DUE	\$0.00

PlayOn provides the following additional software and services:

- a. A branded School video portal on www.nfhsnetwork.com
- b. PlayOn proprietary software (*NFHS Network Console*) for the complete management of School-based events including scheduling, event information, and event availability. The cost of the annual software license for the PlayOn Software (*Console*) is waived as part of the Agreement.
- c. E-commerce platform for customer registration, payment processing and customer service to support the sale of subscriptions to watch School and all other NFHS Network events ("Consumer Subscription Plan")
- d. All back-end technology systems needed to support event distribution via streaming consistent with PlayOn system requirements through the NFHS Network web portal
- e. Standard on-call customer support, account management, training, software updates, software support, and software licenses.

Broadcast Rights and Event Content:

Regular Season Event Broadcasts.

School agrees to live broadcast all regular season sports events at all competition levels in the venue where the Pixellot Systems are installed (i.e., Varsity, Junior Varsity, etc.). School has the right to determine on-demand availability of regular season events through "blackout windows." School also grants PlayOn the right to live broadcast all Postseason Events (as defined herein) in the venue where the Pixellot Systems are installed. School will not permit any third party to stream any regular season sports events that would be deemed competitive with PlayOn's activities; provided that School may allow student-led groups to live broadcast regular season sports events ("School Co-Broadcasts") as part of a broadcast media curriculum program. For the sake of clarity, events selected by School or School Co-Broadcasts will also be broadcasted on the NFHS Network via the Pixellot Systems.

Television Broadcasts. School may allow (at its discretion) third party local television coverage to broadcast regular season events at a School without violating the Agreement. For the sake of clarity, School shall also broadcast via the Pixellot Systems on the NFHS Network any regular season event that is broadcast on linear television by a third party.



SCHOOL BROADCAST PROGRAM

Postseason Event Broadcasts. School agrees that the Pixellot Systems will be used to broadcast all State Postseason events via the Pixellot System installed in the venue where the event takes place; provided that State Association is a participating member of the NFHS Network ("NFHS Network State"). State Association rights fees for State Postseason events broadcast via the Pixellot System at School venues will be waived in NFHS Network States. For Schools located in non-NFHS Network States, all broadcasting of State Postseason events must be done within State Association media policies and School is solely required to obtain required permissions and pay any rights fees to the State Association.

Practices. School may use the Pixellot Systems to schedule and record practices for internal use by School. School must manually schedule all practice sessions and events will be marked as "private" and not available for viewing by consumers.

Content Ownership, License, Syndication and Approvals. School hereby grants PlayOn an exclusive, worldwide, fully-paid-up, royalty-free, sub-licensable (directly or through multiple tiers), transferrable and irrevocable license to reproduce, perform, transform and distribute the content recorded via the Pixellot Systems (the "Content") in any medium (the "Content License"). The Content License is exclusive, except that the School has the right to download School -produced events and upload the Content into a game-film-analysis platform for use by coaches, provided that the Content is not generally available to consumers. Subject to the Content License, the Content is the exclusive property of the School and the School reserves all rights therein.

The Content License includes the right to syndicate the Content, in-part or in-whole, to other distribution platforms. Existing digital sponsorship inventory remains in the Content through all derivative works that incorporate the full-length event. This includes the rights to make DVDs, digital download-to-own files, and highlights. In the event that DVDs or digital download-to-own files are created and made available for sale (at the discretion of School), School will receive a revenue share based on net sales, less fulfillment costs, amounting to 7-1/2% of the net sale price.

School shall be solely responsible for all Content, to secure any and all releases, consents, waivers and other necessary rights from any third parties (including students and, to the extent required by law, their guardians) and complying with all applicable laws, including those regarding collection and distribution of the Content. School agrees that all Content will be suitable for a general viewing audience and will not violate or infringe the rights of any party. At the written request of School, PlayOn will remove School produced events on the School video portal. Parties agree that Pixellot System will not be turned on except for scheduled events and required system maintenance.

Consumer Subscription Platform. All sports events, live and on-demand, require consumers to purchase a subscription pass to be viewed. Non-sports events are set by default to be free for viewers. At School's discretion, School may charge a subscription fee to view non-sports events.

PlayOn retains the right to modify subscription plan offerings, pricing structure, and, during the Term, on-demand event availability. PlayOn will notify school in writing of any such modifications.

School-sold Sponsorships. School may include sponsorship elements within the broadcast of School events in its School video portals. School keeps 100% of all sponsorship sales made by School from local sponsors.

Network Advertising. PlayOn may advertise on any School video portal and within any School broadcast using pre-roll video, video mid-roll, or overlay ads that appear on the video screen. PlayOn ads will conform to the then-current *NFHS Network Commercial Materials Guidelines (the "Guidelines")*, a current copy of which is attached as **Exhibit B**; provided that School shall have the right in its sole discretion to limit or prohibit any advertiser, or any specific advertisement advertised on the School video portal, that is inconsistent with School standards for appropriateness for viewing by the school district's student population.

Third Party Relationships. Any third-party relationships School develops for the purpose of selling advertising, collecting billings or any other such related activity, are the sole right and responsibility of School. PlayOn assumes no responsibility whatsoever for (and shall have no liability for) any third-party relationships School enters into.

Data Privacy. School acknowledges that PlayOn will not have access to any "student information," "directory information," "personally-identifiable information," student records," "student-generated content" or "education records" (each as defined by the Family Education Rights and Privacy Act of 1974 ("FERPA") and its implementing regulations, other than, to the extent included in the Content as applicable: (a) student images; (b) student names; and (c) any other information provided by School in the format of audio commentary (the "Included Data"). School acknowledges that the Included Data is only included in the Content to the extent permitted by the School and to the extent publicly broadcasted at the event contained within the Content. PlayOn shall not have access to any other information regarding any School students and does not store any information regarding School students that is not Included Content meant for public consumption through the NFHS Network and other customer-facing applications. PlayOn shall be responsible to comply with all applicable laws, including but not limited to FERPA and any state-specific laws regarding Included Data and the collection, storage and distribution thereof, but subject to School's responsibilities under "Content Ownership, License, Syndication and Approvals" set forth above. In furtherance of the foregoing, PlayOn will maintain security procedures and practices designed to protect the Included Data from the unauthorized access, destruction, use, modification or disclosure that comply with FERPA and any state-specific laws, and will notify the School following PlayOn's becoming aware of any such unauthorized access, destruction, use, modification or disclosure of Included Data. PlayOn will not use the Included Content for any purpose other than as contemplated by this Agreement and PlayOn will, upon School's written request at any time, permanently delete any Included Content.

To the extent School requires that PlayOn execute any amendment or addendum to this Agreement governing the rights and obligations of Included Data, the Parties agree that this provision shall supersede such amendment or addendum and shall contain the sole obligations of PlayOn with respect to Included Data.



SCHOOL BROADCAST PROGRAM

Consent to Receive Electronic Communications. During the Term, PlayOn will send updates and alerts related to the Pixellot Systems via SMS text message (the "Notifications") to the individuals listed on the Primary Contact Information chart attached hereto and any other employee or agent of School that School elects to receive the Notifications (together, the "Notification Contacts"). School hereby represents and warrants to PlayOn that the School and each Notification Contact (i) has read PlayOn's privacy policy (found at <https://www.nfhsnetwork.com/privacypolicy>) and understands the privacy policy, the types of information being collected and PlayOn's use of the information being collected and (ii) expressly consents to receive the Notifications.

Terms and Conditions

- 1. Term of Contract.** This Agreement is effective as of the Effective Date and continues for five (5) complete school years, beginning on the August 1 that follows the Effective Date (the "Initial Term") unless earlier terminated as provided herein.

If School elects to terminate the Agreement at any time before the end of the Initial Term, School shall pay a fee ("Early Termination Fee") to PlayOn in the amount of two thousand-five hundred dollars (\$2,500) per Pixellot System. For the sake of clarity, the total amount due to PlayOn would be calculated by multiplying the number of Pixellot Systems covered by this Agreement by two thousand-five hundred dollars (\$2,500). School acknowledges that the Early Termination Fee is a reasonable estimate of the costs that PlayOn would incur from such early termination.

After the Initial Term, the Agreement will remain in effect until terminated as provided herein (the Initial Term plus any extension thereof being the "Term"). School has the right to terminate this Agreement after the end of the Initial Term by giving written notice of termination to PlayOn a minimum of ninety (90) days before the effective date of the termination. No additional fee will be due if this Agreement is terminated following the Initial Term.

PlayOn may terminate this Agreement and remove the Pixellot Systems immediately if School has breached any provision of this Agreement and failed to cure such breach within 60 days of PlayOn's delivery to School of written notice of the breach; provided that School will take down all equipment and package it appropriately in PlayOn-provided shipping containers. In the event that PlayOn breaches any provision of this agreement and fails to cure within 60 days, School has the right to terminate the Agreement and PlayOn will remove the Pixellot Systems at its own expense.
- 2. Payment Terms.** Payment is due thirty (30) days after School receives the Pixellot Systems.
- 3. Internet Connectivity.** School must provide sufficient hardline internet connectivity and the required network configurations (provided in **Exhibit A**) for each Pixellot System to allow live broadcasts. PlayOn will provide the point-to-point wireless internet base station ("Point to Point") when needed to deliver hardline internet connectivity to Pixellot Systems installed in outdoor venues; provided that PlayOn is able to select the make and model of the Point to Point system. In the event that School requests, or requires, a specific Point to Point system that is different from what is provided by PlayOn, then School must provide and install the Point to Point system at its own expense.
- 4. Software License.** During the Term of this Agreement, PlayOn grants School a non-exclusive, non-transferable limited license to use the Software to enable the broadcast services under this Agreement. The "Software" consists of the proprietary software of PlayOn used to provide the broadcast services under this Agreement as well as the third-party software included with the Pixellot Systems and any backend software or services required to use the system. The Software may be used solely to schedule, capture, produce, encode, and record Content from School events for distribution to viewers solely on the NFHS Network. School shall have no other rights to the Software and expressly agrees that it shall not copy, reverse engineer, modify, disassemble or decompile any portion of the Software, or use the Software to broadcast events anywhere other than School pages on the NFHS Network video portal (www.nfhsnetwork.com). School agrees that PlayOn or its licensors shall retain any and all right, title, and interest in and to the Software and other intellectual property provided by or created by PlayOn (including, but not limited to, all patent, trade secret, copyright, and trademark rights). Except as otherwise provided herein, School agrees not to reproduce the Software or PlayOn's intellectual property. School acknowledges that the Pixellot Systems include embedded software from Pixellot that is subject to additional end-user license agreement terms ("EULA") and School agrees to comply with all such terms. The Pixellot EULA will be provided at the School's request.
- 5. Site Survey Collection.** This Agreement provides School with a form to collect information for each School venue at which a Pixellot System will be installed ("Site Information"). Pixellot Systems will not be shipped to School unless all information is filled out completely in the sections: **Pixellot Venue Information**, and **Team-To-Venue Mapping**.
- 6. PlayOn Installation of Pixellot Systems.** PlayOn will perform the installation of the Pixellot Systems and will coordinate with School to schedule the installation work ("PlayOn Installation"). Additional details about the PlayOn Installation are provided in **Exhibit C** of this Agreement. PlayOn will provide all required Cat6 ethernet cable required to install and operate the Pixellot Systems; in the event that School requires special cabling for any reason, then special cabling must be provided at the sole expense of School. School agrees that all Internet connectivity requirements have been met prior to the start of the PlayOn Installation and that an administrator with IT responsibilities will be on site (or at minimum, available by phone) during the time when the PlayOn Installations are taking place. If School needs to reschedule or cancel a PlayOn Installation, School must provide notice to PlayOn at least 48 hours before originally scheduled installation time. Failure to provide sufficient notice may result in additional charges to School.

School agrees that PlayOn may use its own service providers to perform the PlayOn Installation so long as all such providers meet School requirements for entry to school venues. For the sake of clarity, School agrees that PlayOn is not required to work with any service providers that may be under agreement with School for facilities or IT work.

School agrees to remove, relocate, and reinstall, as appropriate, the Pixellot Systems in the event of construction within any of the venues denoted herein where a Pixellot System is installed.



SCHOOL BROADCAST PROGRAM

7. **Receipt of Goods.** Upon delivery of the Pixellot Systems, School will inspect all packages for damage caused by a third-party shipper (e.g. UPS) to all boxes, equipment, and components. School agrees to store all packages in a secure environment prior to the arrival of the PlayOn installer.
8. **Revenue Sharing.** School will receive ten percent (10%) of the Net Revenue ("Revenue Share") for Monthly subscription passes attributed to School's Pixellot System-produced content. "Net Revenue" means gross revenue received from Monthly subscription passes sold through the consumer subscription platform, less technology platform, customer service and e-commerce fees associated with such distribution.

PlayOn will offer "discounted" Annual (12 month) subscription passes for sale on School event pages and on custom School landing pages, meaning the one-time cost of the subscription pass is less than the cost of the Monthly pass times the number of months in the duration of the Annual subscription pass. Annual subscription passes will have a base cost ("Annual Base Cost") and a price point ("Annual Price"), both set by PlayOn. Starting in Year 1, School will receive one hundred percent (100%) of the difference between the Annual Price and the Annual Base Cost.
9. **Administration of Funds.** PlayOn will manage the collection and accounting of all funds received, including the management of refunds. If School produces regular season content on an alternative streaming platform in violation of this Agreement, PlayOn reserves the right to withhold any Revenue Share attributed to School. PlayOn will calculate the funds to be disbursed to School on a quarterly basis on the following dates: October 31st, January 31st, April 30th, and July 31st. Funds will be disbursed to School within 30 days of these dates. Detailed records can be provided for auditing purposes upon request. School must earn a minimum of \$50 in aggregate Revenue Share proceeds within a school year to receive a check.
10. **Ownership and Return of the Pixellot Systems.** PlayOn is providing the Pixellot Systems for School use during the Term in the venues specified herein. School may not move a Pixellot System from where it was installed without the express written consent of PlayOn. PlayOn is not selling the Pixellot Systems to School. The Pixellot Systems will remain PlayOn's property and PlayOn may remove the Pixellot Systems from School if this Agreement terminates for any reason or if School fails, in any nine (9) month period, to create any Content via a Pixellot System for distribution on the NFHS Network. School shall cooperate with PlayOn to facilitate this removal and shall grant PlayOn any required physical access to the Pixellot Systems.
11. **Maintenance of Units.** PlayOn is responsible for the general health and welfare of the Pixellot Systems and will perform online system maintenance of all Software. PlayOn will handle all warranty claims on the equipment with the manufacturer and will provide School with proper containers for any equipment that needs to be returned to PlayOn for service. PlayOn will replace any broken Pixellot Systems during the Initial Term. For purposes of clarification, PlayOn is not obligated to replace any broken Pixellot Systems after the Initial Term. Notwithstanding the foregoing, PlayOn is not obligated to replace any units that are destroyed by vandalism or due to negligence by School.
12. **Providing of Sports Schedules.** School is required, prior to 60 days before the start of a sport season, to provide PlayOn the game schedules (in a mutually acceptable format) for all teams in all sports that occur in the venue where the Pixellot System is installed. PlayOn will be responsible for the initial data entry of all game schedules in the event that School does not elect to do so. In event of a known change of schedule to an event, School will make the required changes.

If School's game schedules are accessible via a third-party platform (e.g. Arbiter, rSchoolToday, etc.), School agrees that PlayOn may collect School's game schedule information directly from that third-party platform, to be used for the sole purpose of scheduling automated event broadcasts on the NFHS Network through School's Pixellot System(s). School will facilitate PlayOn's access to School's game schedule on any such third-party platform.
13. **Marketing.** School agrees that PlayOn may market School's events on third party platforms or websites (e.g. Arbiter, rSchoolToday, MaxPreps, etc.). Event marketing includes, but is not limited to, URL links and display ads.
14. **Indemnification.** Each party (the "Indemnifying Party") shall indemnify, hold harmless, and, at the request of the other party, defend the other party (the "Indemnified Party") from and against any and all losses, liabilities, costs, and expenses including reasonable attorney's fees, in connection with claims brought by a third party against the Indemnified Party established by judgment or alternative resolution award, to the extent arising from (a) any violation of applicable law by the indemnifying party or its employee, agent, or other representative; (b) the gross negligence or willful misconduct in the performance of obligations hereunder by the Indemnifying Party or any employee, agent, or other representative of the Indemnifying Party.
15. **Indemnification for IP Infringement.** PlayOn shall indemnify School against any third-party claim that School's use of the Pixellot Systems infringes the intellectual property rights of a third party with respect to such Pixellot Systems; provided that, PlayOn shall have no obligation under this section with respect to any claim based upon or arising from: (a) modification of the Pixellot Systems in any manner not expressly permitted by PlayOn; (b) any use of the Pixellot Systems outside the scope of the license granted in, or contrary to, the provisions of, this Agreement or the EULA; (C) the combination of the Pixellot Systems with any other service or product not authorized by PlayOn or Pixellot; or (D) broadcasting the Content without a license, right or title to do so.
16. **WARRANTY DISCLAIMER; LIMITATION OF LIABILITY.** THE SERVICES AND SOFTWARE PROVIDED BY PLAYON ARE PROVIDED "AS IS." PLAYON MAKES NO WARRANTIES, EXPRESS, IMPLIED OR OTHERWISE AND SPECIFICALLY DISCLAIMS THE IMPLIED WARRANTIES OF MERCHANTABILITY, NONINFRINGEMENT, AND FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER OR ANY THIRD PARTY FOR ANY INDIRECT DAMAGES, INCLUDING CONSEQUENTIAL, SPECIAL, OR INCIDENTAL DAMAGES WHATSOEVER ARISING FROM OR IN ANY WAY RELATED TO THIS AGREEMENT OR THE RIGHTS OR OBLIGATIONS OF THE PARTIES HEREUNDER WHETHER OR NOT A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGE AND WHETHER BASED ON A BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY OR OTHERWISE. IN ADDITION, AND NOTWITHSTANDING ANY OTHER



PROVISION IN THE AGREEMENT, PLAYON'S MAXIMUM LIABILITY (FOR ALL CLAIMS IN THE AGGREGATE) TO SCHOOL UNDER OR IN CONNECTION WITH THIS AGREEMENT SHALL NOT EXCEED THE AMOUNTS PAID TO SCHOOL UNDER THIS AGREEMENT. THE LIMITATION IN THE IMMEDIATELY PRECEDING SENTENCE DOES NOT APPLY TO (I) PLAYON'S OR ITS PERSONNEL'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT RESULTING IN PROPERTY DAMAGE, PERSONAL INJURY OR DEATH; OR (II) PLAYON'S OBLIGATION TO INDEMNIFY SCHOOL FOR THIRD PARTY INTELLECTUAL PROPERTY INFRINGEMENT CLAIMS.

17. **Relationship of the Parties.** Each Party shall have the status of an independent contractor for purposes of this Agreement. This Agreement is not intended to and will not create or otherwise recognize a joint venture, partnership, or formal business association or organization of any kind between the parties, and the rights and obligations of the parties shall only be those expressly set forth in this Agreement.
18. **Assignment.** This Agreement may not be assigned by either Party without the prior consent of the non-assigning Party.
19. **Entire Agreement; Modification.** This Agreement constitutes the entire understanding between the parties. It supersedes and replaces any and all previous representations, understandings, and agreement, written or oral, relating to the subject matter. There shall be no oral alteration or modification of this Agreement; the Agreement and its terms may not be modified or changed except in writing, approved and signed by both Parties.
20. **E-Verify.** PlayOn acknowledge that immigration laws require it to register and participate with the E-Verify program (employment verification program administered by the United States Department of Homeland Security and the Social Security Administration or any successor program).
21. **Proof of Insurance.** During the Term, PlayOn shall maintain, and (upon School's written request) provide evidence of, commercial general liability, statutory workers' compensation insurances, and such public liability insurance as is reasonably necessary to protect against claims, losses or judgments that might be occasioned by the negligent acts or omissions of PlayOn, its employees or agents. The general liability insurance shall be at least in the amount of \$1,000,000 per incident and a \$2,000,000 aggregate.
22. **Governing Law and Venue.** This Agreement shall be interpreted in accordance with the substantive and procedural laws of the State in which the School resides. Any action at law or judicial proceeding instituted for the enforcement of this Agreement shall be instituted only in the state courts of the State and county in which the School resides.
23. **Counterparts.** This Agreement may be executed in counterparts (including by way of facsimile, PDF or other electronic format), each of which shall be deemed an original but all of which together shall constitute one and the same instrument.
24. **Waiver.** The failure of either Party to insist upon strict performance of any of the provisions of this Agreement or to exercise any rights or remedies provided by this Agreement, or either party's delay in the exercise of any such rights or remedies, shall not release the other Party from any of its responsibilities or obligations imposed by law or by this Agreement and shall not be deemed a waiver of any right of such Party to insist upon strict performance of this Agreement.
25. **Compliance with Applicable Laws; Sovereign Immunity.** Each Party shall comply with all applicable laws applicable to it with respect to the services being provided under this Agreement, whether or not specifically referenced in this Agreement. Nothing in this Agreement shall be deemed to waive any sovereign immunity, if any, for which the School may benefit.

[Signatures on Next Page]



SCHOOL BROADCAST PROGRAM

Complete the information below and fax entire document to 404.920.3199

Signed:

Date: _____

Mark Rothberg
Vice President, School Broadcast Program
PlayOn! Sports

Accepted by School:

Signature: _____

Name:

James Berardi

Title:

Superintendent

Email:

jberardi@spjUSD.org

School:

Sierra-Plumas Joint Unified School District: Loyalton High School

Primary Contact:

Stacey Hood

Email:

shood@spjUSD.org

Mobile Number:

530-993-4454 x300

Bookkeeper:

Stacey Hood

Email:

shood@spjUSD.org

Phone Number:

530-993-4454 x300

IT/Network Contact:

Michael Muyanja

Email:

mmuyanja@spjUSD.org

Phone Number:

530-993-1660 x180; cell: 530-771-7927

Facilities Contact:

Fillimon Martinez

Email:

n/a

Phone Number:

530-993-4454 x370; cell: 805-660-6226

Subscription Revenue Check Made Out to: Sierra-Plumas Joint Unified School District (memo: LHS ASB)



SCHOOL BROADCAST PROGRAM

PIXELLOT VENUE INFORMATION

Package Shipping Address:

School Address

OR

Different Address (write below)

Loyalton High School

700 4th Street

Loyalton California 96118

Does your school have a lift that the NFHS Network installer can use for installation?

YES

NO

Please fill out the information below for ALL venues where a Pixellot System will be installed.

	Type of venue <i>(select from drop-down)</i>	Name of venue <i>(e.g. Aux Gym, Soccer Field)</i>	Indoor/Outdoor	Scoreboard Type	Hard-line internet connection available at venue?
1	Gym		Indoor	Select...	
2	Field		Outdoor	Select...	Select...
3					
4					
5					
6					

[Agreement Continues on Next Page]

PIX-SUB-OTF-INST



TEAM-TO-VENUE MAPPING

Are your regular season athletic schedules available through one or more of these partners? Check all that apply:

Arbiter <input type="checkbox"/>	Dragonfly <input type="checkbox"/>	rSchoolToday <input type="checkbox"/>	Maxpreps <input type="checkbox"/>
Home Campus <input type="checkbox"/>	Rank One <input type="checkbox"/>	None of the above <input type="checkbox"/>	Other <input type="checkbox"/>

I have read the above and checked all boxes that apply

Use the tables below to indicate which sports teams play at each Pixellot venue (check all that apply). Please fill out for ALL Pixellot venues.

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
Other	<input type="checkbox"/>				
Other	<input type="checkbox"/>				

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
Select...	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				



SCHOOL BROADCAST PROGRAM

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				

VENUE: _____

	Varsity	JV	Soph	Fresh	Middle
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				

School agrees that the team-to-venue mapping information provided above is accurate to the best of School's knowledge: YES



EXHIBIT A

NETWORK CONFIGURATION REQUIREMENTS

For the most up-to-date Pixellot streaming requirements, go to support.nfhsnetwork.com and search for "Pixellot Streaming Requirements."

We **highly recommend** adding the VPU (Pixellot computer) to a separate VLAN or a DMZ and assigning a static IP address.

VPU's use Google Public DNS 8.8.8.8 as the preferred server. Please use your internal DNS as the alternate. We also ask that Gateway SSL Decryption is bypassed and any Internet Sleep Schedules are disabled.

No inbound firewall rules are required as all connections are outbound. Inbound traffic will still be present, but only after an outbound connection is established. No services will ever connect directly to the host. To publish video and manage the server, **the following ports must be open for outbound connections to all IPs:**

Port #	Protocol	Purpose	Application
443*	TCP required UDP optional	Remote Management/video streaming	https, agent
123*	TCP	Clock synchronization	NTP-clock sync
2088*	UDP	Video streaming backup	ZIXI broadcaster
5672*	TCP+UDP	Graphics, Watermarks, etc.	Scoreboard Graphics Generation
5678*	TCP+UDP	Backend Zixi broadcasts	ZIXI broadcaster

The following ports are **NOT** required to broadcast, but are **highly recommended** for keeping Sportzcast (scoreboard integration device) software up to date:

1402	TCP	Sportzcast cloud connect
1403	TCP	Sportzcast remote support
1935	TCP	Remote Graphics support

In addition, please whitelist the **REQUIRED** domains in any active content filters below:

- *.nfhsnetwork.com - Communication to scheduling services
- *.pixellot.stream - Communication to streaming services
- *.pixellot.tv - Communication to streaming services
- *.video.google.com - Streaming configuration
- *.geotrust.com - Certificate verification
- *.logmein.com - Remote control for troubleshooting
- *.cloudfront.net - Access to application updates
- *.sportzcast.net - Scoreboard control
- *.app.singular.live - Scoreboard graphics

Network Speed Requirements

We recommend an upload speed of at least 10 Mbps. As a reminder, the Pixellot system must be plugged into a ethernet port (not wi-fi or cellular data). For more information about establishing a stable internet connection, please click [here](#).

General Guidelines

- **DO NOT** add any additional user accounts or change any user account settings
 - DO NOT change the password
 - DO NOT add the user to the school's domain
 - *Adding/changing user account information affects the system's ability to automatically login after a reboot, which may result in events not broadcasting*
 - *DO NOT add the computer to the school domain*
- **DO NOT** change firewall settings (or add additional firewall/antivirus software)
 - *Antivirus software consumes CPU resources and can disrupt network traffic*
- **DO NOT** make the computer inaccessible
 - *Make sure you can access the machine if necessary*
- **DO NOT** leave a monitor, keyboard, mouse, or any other external device plugged in
 - *Leaving these plugged in may affect our Support team's ability to remotely access the system for troubleshooting*
- **DO NOT** use the computer for anything unless specifically directed by NFHS Network Support

Video Stream/Data Transmission

1. All video data is transferred from Pixellot to the NFHS Network Servers using Real-Time Messaging Protocol (RTMP)
2. The NFHS Network Servers are all hosted using Amazon Web Services (AWS) in the North Virginia (US East) Data Centers
3. Once received by the NFHS Network, the video data is transcoded using automated servers (no human involvement), and then stored in the AWS S3 Storage Buckets (again hosted on AWS North Virginia)
4. The video is distributed to consumers using HTTP Live Streaming (HLS) using the AWS CloudFront Content Distribution Network



EXHIBIT B

NFHS NETWORK COMMERCIAL MATERIALS GUIDELINES

Advertising that shall be false, misleading, deceptive, offensive or in poor taste shall be subject to rejection. All advertisements must comply with the applicable laws, rules and regulations of the state associations and/or school Schools that govern the applicable broadcast.

Without limiting the generality of the foregoing, certain categories of advertisements will not be accepted without prior consent, which such consent may be withheld for any reason whatsoever. These categories include the following:

1. Advocacy Advertisements. An advocacy advertisement is any advertisement that advocates a political, religious or controversial public position.
2. Cigarettes or Tobacco Advertisements.
3. Betting or Gambling Advertisements.
4. Firearms Advertisements.
5. 900 Phone Number Advertisements.
6. Contraceptive Advertisements.
7. Tattoo Parlor and Body Piercing Advertisements.
8. "NC-17" Rated Movie Advertisements.
9. Adult Entertainment Advertisements.
10. "R" Rated Movie Advertisements.
11. "M" Rated Electronic (computer or video) Games Advertisements.
12. Hard Liquor Advertisements.
13. Beer, Wine, or other Alcoholic Beverage Advertisements
14. "High Risk" Investments (e.g., commodities, options, foreign exchange) Advertisements.
15. "High Risk" Business Opportunities (e.g., "get rich quick" schemes and business opportunities) Advertisements.
16. "High Risk" Health Offerings.



EXHIBIT C

PLAYON INSTALLATION OF PIXELLOT SYSTEM: GUIDELINES

<p>Hardware</p>	<p>NFHS Network will provide all hardware for the Pixellot System, including:</p> <ul style="list-style-type: none"> • Camera Head • Computer • Scoring Device (either Sportzcast or OCR Camera) • P2P System (if necessary) • Standard installation/ mounting accessories <p><i>If School wants to use a different P2P system, School must pay for and install it.</i></p>
<p>Conduit</p>	<p>NFHS Network will provide and install up to 50' of cable protection anywhere cable is exposed (i.e. accessible by students, etc.)</p> <p>The following areas are NOT considered exposed:</p> <ul style="list-style-type: none"> ▪ Gym ceiling infrastructure ▪ Above drop ceilings ▪ School areas off-limits to general student body (e.g. press boxes, network closets, etc.) <p><i>If School wants to use a specific type of cable protection or have it installed in a non-exposed area, it must be approved by NFHS Network. School will be responsible for additional materials and labor costs.</i></p> <p><i>NFHS Network will not paint cable or cable protection.</i></p>
<p>Lifts</p>	<p>If School does <i>not</i> have a lift that we can use, NFHS Network will provide a scissor lift (up to 26 ft).</p> <p><i>If installation requires a different lift that is more expensive (over \$500), School must pay the difference in cost.</i></p> <p><i>If School requests floor protection, School must provide it.</i></p>
<p>Cabling</p>	<p>NFHS Network will provide and install all cabling for the Pixellot System and Score Device.</p> <p><i>If School wants to use a different/ specific type of cable, it must be approved by NFHS Network and must be provided by School.</i></p>
<p>Miscellaneous</p>	<p>NFHS Network will NOT perform the following:</p> <ul style="list-style-type: none"> • Roof penetrations • Run cable through plenum spaces • Install a backboard for the Computer cabinet • Install power outlets • Install internet jacks • Run cables from the Pixellot System to School's audio equipment (or any other equipment that is not part of the Pixellot System)

I agree that I have read and understand the information outlined above: _____



REQUIRES BOARD ACTION

Due: Tues. March 15—return ballot in enclosed envelope

January 31, 2022

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Dr. Susan Heredia, CSBA President
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked “copy” of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)’ required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

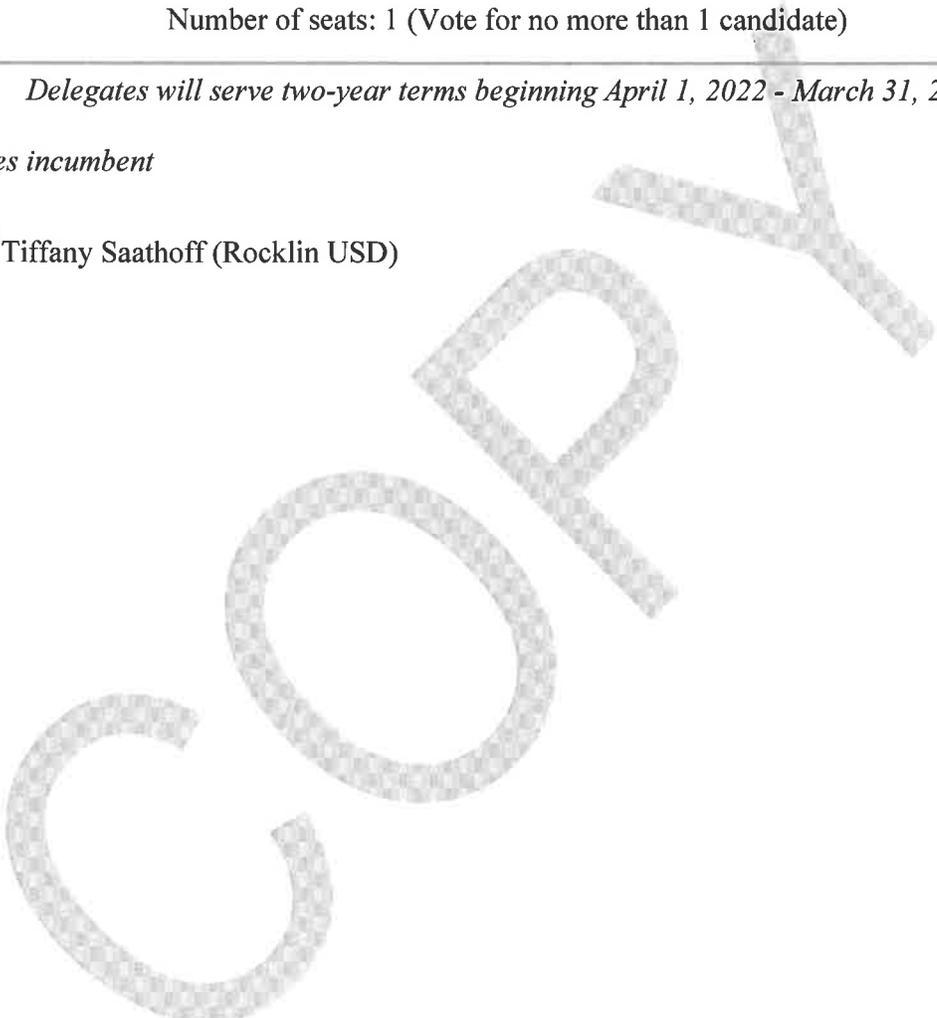
OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT
SUBREGION 4-D
(Nevada, Placer, and Sierra Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024

**denotes incumbent*

Tiffany Saathoff (Rocklin USD)



Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 4 – 8 Delegates (8 elected)

Director: Renee Nash (Eureka Union SD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 4-A (Glenn, Tehama)

Vacant, term expires 2022

Subregion 4-B (Butte)

Sharon Nilsson (Oroville City ESD), term expires 2023

Subregion 4-C (Colusa, Sutter, Yuba)

Vacant, term expires 2022

Doug Criddle (Marysville Joint USD), term expires 2023

Subregion 4-D (Nevada, Placer, Sierra)

Julann Brown (Auburn Union ESD), term expires 2023

Alisa Fong (Roseville City SD), term expires 2023

Rachelle Price (Rocklin USD), term expires 2022

County Delegate:

David Patterson (Placer COE), term expires 2022

Counties

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

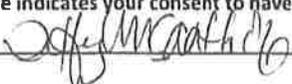
Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature:  Date: 1/5/22

Name: Tiffany Saathoff CSBA Region & subregion #: 4-D

District or COE: Rocklin Unified School District Years on board: 1

Profession: Non-profit Program Director Contact Number (Cell Home Bus.): 916-380-9711

Primary E-mail: tsaathoff@rocklinusd.org

Are you an incumbent Delegate? Yes No If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

As a school board trustee grappling with changing statewide guidance this past term, I experienced first-hand the value of strong relationships with other board members. Out of a desire for increased efficiency and better use of community resources, I created a forum for board members in our region to talk regularly via zoom to discuss and share ways districts in our region were responding to the issued statewide guidance. I plan to not only continue but to grow this forum to provide a way for board members in our region to discuss further topics such as curriculum, the role of a board member, and building relationships in our community. As a delegate, I would bring region 4-D concerns and questions to the assembly to ensure our local needs are represented, addressed and resourced.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Having served on both the City Committee and Audit Committee at Rocklin Unified, I have experience building and implementing successful city-wide and fiscally strong strategies. Seeing a need for increased student voice in our decision-making process, I proposed and implemented a new Student-Board Committee to provide a forum for student leaders to speak regularly with board members, building both relationship with students and increasing the support and effectiveness of the decisions made. Having volunteered on our school campuses for 8+ years leading social emotional learning intervention groups, I have experience and resources to share to address the mental health crisis we are seeing on campuses statewide. With experience as a Placer County Foster Parent, I understand and am connected to services to serve the unique needs of each individual child. As a local non-profit director, I have a vast network of resources in our region to support the efforts of our local schools.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I see many challenges: learning loss recovery, statewide mandates vs. local governing authority for school boards, but of most concern is declining enrollment. Our schools can and should be the shining example of every city in our region. It is imperative that we build relationship with our community, bring back trust and improve communication. CSBA can and should be the leader in this by providing resources, training and practical hands-on opportunities in each region to rebuild community networks. Districts with strong community support are fiscally strong and most effective in meeting the needs of their students.

