



BOARD MEETING OF TRUSTEES AGENDA

Topic: 3-10-2022 Board Meeting in Multipurpose Room Loleta Union Elementary 5:30

1.0 OPEN SESSION:

1.1 Roll Call

2.0 CONSENT CALENDAR:

2.1 Approval of the Board Minutes from 2-10-2022

2.2 Approval of the Board Minutes from 2-28-2022

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and total conversation about any topic shall be limited to 20 minutes per board regulation.

4.0 INFORMATIONAL ITEMS:

4.1 Superintendent's Report

4.2 Stakeholders' Meeting Report

4.3 PTO report

4.4 Native American Education Advisory Council report.

4.5 Loleta Community Resource Center Report- Marcelina Castillo Director

4.6 FCMAT Presentation of final Fiscal Health Risk Analysis for LUESD- with guests Jennifer Noga and Julie Auvil

4.7 Acknowledgement from board of receipt of letter confirming notice to certificated employees for layoffs and supporting documentation. No discussion about contents to happen.

4.8 First read for board policy and Administrative Regulations 5131.62 regarding smoking, vaping and e-cigarettes per compliance for TUPE grant.

5.0 ACTION ITEMS:

5.1 Warrants

5.2 Consideration of and Possible Action on Resolution 22-04 regarding the reduction in hours or elimination of permanent classified employee services 10.80 FTE. See recommendation by Superintendent (Exhibit 1)

5.3 Possible approval of Business Support Services agreement with HCOE for services through the end of fiscal year 2021 - 2022.

5.4 Possible approval of the second interim with a negative certification

5.5 Possible approval of appointment of Interim Superintendent-Principal

6.0 CLOSED SESSION:

6.1 Personnel

6.11 Personnel discussion.

6.2 Negotiations update

6.21 Conference with Labor Negotiators (GC section 54957.6)

Agency designated representative: Autumn Chapman, Superintendent, MOU regarding CSEA personnel.

6.3 Board discussion future governance professional development with County Superintendent Michael Davies-Hughes.

7.0 OPEN SESSION: (Actions made in closed session must be announced)

8.0 ANNOUNCEMENTS:

9.0 FUTURE AGENDA ITEMS: Next possible meeting will be Monday March 14, 2022 at 5:30.

- Revisiting the use of the van to transport children.

10.0 ADJOURNMENT:

Name	Title	Signature	Date
Autumn Chapman	Superintendent		03.10.2022
Charmin Bailey	Board Clerk		3.10.2022



BOARD MEETING OF TRUSTEES AGENDA

Location: Loleta Elementary 700 Loleta Drive, Room 8

Date: February 10, 2022

Time: 5:36 PM

1.0 OPEN SESSION:

1.1 Roll Call [GS, CB, CP, BJ PRESENT](#) [JS ABSENT](#)

2.0 CONSENT CALENDAR:

2.1 Approval of the Board Minutes from 1-13-22

[MOTION TO APPROVE CP](#)

[2ND GS](#)

[MOTION CARRIES - UNANIMOUS](#)

Approval of the Special Board Minutes 1-27-22

[MOTION TO APPROVE GS](#)

[- 2ND CB](#)

[MOTION CARRIES UNANIMOUS](#)

Approval of the Special Board Minutes 2-3-22

[MOTION TO APPROVE GS](#)

[2ND CP](#)

[MOTION TO APPROVE 3 AYES 1 ABSTAIN \(CB\)](#)

[MOTION APPROVED](#)

3..0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and total conversation about any topic shall be limited to 20 minutes per board regulation. [NO PUBLIC COMMENT](#)

4.0 INFORMATIONAL ITEMS:

4.1 Superintendent's Report

4.2 Advisory Committee Meeting Report

4.3 Indian Education Advisory Committee Report

4.4 School Climate Report

4.5 PTO report

4.6 Loleta Community Resource Center Report- Marcelina Castillo Director

4.7 Discussion of LCAP Supplement - [RESCHEDULE TO NEXT BOARD](#)

[MEETING](#)

5.0 ACTION ITEMS:

5.1 Warrants approval

[MOTION TO APPROVE GS](#)

[2ND - CB](#)

[MOTION CARRIED - UNANIMOUS](#)

5.2 Approval of Comprehensive School Safety Plan

[MOTION TO POSTPONE - GS](#)

[2ND - CP](#)

[MOTION TO POSTPONE CARRIED - UNANIMOUS](#)

5.3 LUESD Fiscal Plan

[MOTION TO APPROVE GS](#)

[2ND CB](#)

[MOTION CARRIED - UNANIMOUS](#)

6.0 CLOSED SESSION:

6. 1 PUBLIC EMPLOYMENT (Gov. Code §54957)

Title: Certificated, Classified

6.2 Negotiations update -none

7.0 OPEN SESSION: (Actions made in closed session must be announced)

8.0 ANNOUNCEMENTS:

8.1 Discipline Policy moved to March

9.0 FUTURE AGENDA ITEMS: Next Meeting will be March 10, 2022 at 5:30

10.0 ADJOURNMENT:

Charmin Bailey (Board Clerk)	Signature	Date:
Autumn Chapman (Superintendent)	Signature	Date:



BOARD MEETING OF TRUSTEES Minutes

Location: Loleta Elementary 700 Loleta Drive, Multi-Purpose Room

Date: February 28, 2022

Time: 5:35 PM

1.0 OPEN SESSION:

1.1 Roll Call :All Board members present. Guests: [Michael Davies-Hughes](#) (County Superintendent) and Corey Weber (County Assistant Superintendent of Finance)

2.0 CONSENT CALENDAR: None

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and total conversation about any topic shall be limited to 20 minutes per board regulation.

- Teacher/CTA president: 10 teachers all voted unanimously for Jen Fairbanks to take on Principal role of LUESD. To the Board: be cautious in signing proposed resolution regarding criteria with points and tie breaker. Concern that the criteria will cause the loss of a qualified teacher. No concern about Spanish .5 teacher going away because they have curriculum for Spanish IXL
- John and Glen asked for clarification. Autumn clarified that Candice and her Single Subject Spanish credential is supporting a Spanish class using zoom; fulfilling our need for a foreign language piece of the FAPA requirement standards. Would love to see all teachers teaching Spanish and their curriculum.
- Resource teacher shared state limitations for SPED caseloads and spoke about waiver information regarding the decision to close the SDC. Stated: kids would go to resource.

- Student speaker- expressed he wanted Ms. Robles to stay (she isn't leaving). After some conversation with Ms. Nyberg he informed the Board that he does not want the SDC to leave.
- Teacher shared that she doesn't agree with the credential tie-breaking requirements. She was concerned about the points and how it impacts her. Loves the kids here and wants to stay.

4.0 INFORMATIONAL ITEMS:

5.0 ACTION ITEMS:

5.1 Consideration of and Possible Action on Resolution 22-01 Reduction or discontinuance of certain particular kinds of services for the 2022 - 2023 school year. See recommendation by Superintendent (Exhibit 1).

- Autumn shared successes about coming Community School grant and that all staff are supported and appreciated. Shared information (not specific names) about layoffs.

Motion to approve Resolution 22-01 by John Simmons.

Seconded by Glen Shewry.

All in favor- motion passed.

5.2 Consideration of and Possible Action on Resolution 22-02 Matter of establishing criteria to determine the order of termination among certificated employees with the same first date of paid service.

- Autumn shared the criteria developed with legal counsel to determine the order of hierarchy among certificated staff.

Motion to approve Resolution 22-02 by Christina Perez.

Seconded by John Simmons.

All in favor- motion passed.

5.3 Consideration of and Possible Action on Resolution 22-03 Regarding Elimination of Vacant Classified Employee Positions:

1.0 FTE Student Support Coordinator

1.0 Level 1 Classroom Aide

- Autumn shared the process to eliminate positions vacant and to not renew.

Motion to approve Resolution 22-03 by Charmin.

Seconded by Glen Shewry.

All in favor- motion passed.

5.4 Approval of Comprehensive Safe School Plan for 2022

- Glen concerned with page 10 regarding counseling/behaviorist. Doesn't want to commit the District to employees. Autumn explained that the CSSP is changed yearly and that this reflects what the school has now. It is a state requirement. Glen made a motion to approve the plan without section H. No second made. Motion died on the floor.
- Michael Davies-Hughes shared with the board that maybe just use names of positions versus individuals.
- Glen not comfortable with it continuing.
- Christina agree to revisions to remove names but keep positions. Glen and John then agreed.

Motion to approve Comprehensive School Safety Plan with positions only by Christina Perez.

Seconded by John Simmons.

All in favor- motion passed.

6.0 CLOSED SESSION: 6:15 moved into closed session

6.1 Personnel

6.11 Acceptance of resignation of 2.0 FTE classified.

6.12 Acceptance of resignation of Superintendent/Principal

6.2 Negotiations update

7.0 OPEN SESSION: (Actions made in closed session must be announced):

- **Motion to accept resignations of 2.0 FTE classified by John Simmons.**
Seconded by Charmin Bailey.
All in favor- motion passed.
- **Motion to accept the resignation of the Superintendent/Principal Charmin.**
Seconded by Glen Shewry.
All in favor- motion passed.

8.0 ANNOUNCEMENTS: No announcements.

9.0 FUTURE AGENDA ITEMS: Next Meeting will be March 10, 2022 at 5:30

10.0 ADJOURNMENT: 6:30 pm

Charmin Bailey Board Clerk	Signature	Date
Autumn Chapman Superintendent	Signature	Date



Superintendent's Report 3-10-2022
(March 16, 2020 was the closure of the school due to Covid 19)

LES and Covid

- It is indeed a stressful time and Loleta has bent with the wind in whichever direction lent itself to protecting our children. Next week the mask "mandate" is coming to an end and it is time for us as a community to decide if we wish to remove this protection from our students and staff. This decision is one the Board will need to make. I will put it on the agenda for our March 14th meeting. Item 4.1b is the latest guidance from the Department of Public Health to consider when making this choice for our school.
- We returned from Break with rapid tests from the State and distributed by HCOE for our staff. We have used them for all but our main source of testing continues to be the generosity of the Bear River Rancheria's testing site.
- On Wednesday, March 9th, we reinstituted our Belonging Circles to begin rebuilding the bridges between staff. This time we hope to reach the stage where staff and community members have the opportunity to have the circles and form bonds beyond the needs of the school. Covid thwarted that just as we were about to make it happen two years ago.
- Sports have not been as successful as we would have liked this year. The boys played a couple games and got better each time. Blake Estes, the coach, has implemented intramurals to keep the training going for teams of the future.
Thank you Blake!
- Our audit has been extended due to time constraints and will be finished at the end of March.
- Thank you Jen for stepping in as acting Principal. She is doing a fantastic job!

- We have been reviewed by the CALSHAPE grant committee and are making the adjustments they required for the grant which is a very hopeful sign that we will get it once the adjustments are made!
- Autumn and Sandy will be presenting to the two Tribal councils next week. If any one has anything in particular they would like me to pass on please let me know!
- Our slide on our play apparatus outside needs fixing and pieces need to be replaced. Cas is finding out how and we are hoping to reach out to the Bear River Rancheria to see if we can get support to fix it!
- Wiyot Table Bluff contributed \$1000.00 to the 8th grade graduation effort. Thank you Table Bluff !!!!
- We are finalizing have the vaping sensors installed! Thank you LCRC!
- State testing begins soon!!

Date: 3.3.22

Subject: COVID-19 Update for Humboldt County Schools

Priority: For Immediate Release

Audience: Humboldt County School District Leaders

Updates:

- Effective after March 11th, 2022, universal masking in schools is ***strongly recommended***. ● Isolation and quarantine guidance from CDPH as outlined in the [HCOE flowchart](#) is ***strongly recommended***. Schools may choose close contact or group tracing models.
- School-based testing strategies are ***strongly recommended***.
- Public health reporting of COVID-19 exposures on campus are ***required by CDPH and Cal/OSHA***.
- Use of all available COVID-19 mitigation strategies will maximize in person instruction for our students.

As we continue to move on from this latest surge of COVID-19 cases attributed to the Omicron variant, Humboldt County Public Health will continue to respond to the changing pandemic with appropriate policy changes. [After March 11th-2022, CDPH will move universal masking in schools from required to strongly recommended.](#) With less public health requirements in place, we will increasingly rely on our community to follow public health recommendations. The following document is meant to clarify what is still required in California schools by federal, state, and local public health, and what is now a recommendation.

What is required in California schools?

The remaining state requirement in schools is case reporting per [AB 86 \(2021\)](#) and [California Code Title 17, section 2500](#), whereby schools are required to report school-based COVID-19 exposures to the local public health department. The [Cal/OSHA Emergency Temporary Standards](#) (ETS) that apply to workplaces identify what is required of an employer during a COVID-19 exposure in that workplace surrounding notification, work exclusion (isolation and quarantine), masking, and testing for its workers. There are no county level requirements.

Why is reporting still required?

By removing known positive COVID-19 cases from the school/work environment during their infectious period we will reduce risk of spread in schools, allowing schools to remain open more days and each student to remain in the classroom for the fullest extent possible. This will continue to be important now that CDPH has moved requirements for isolation, quarantine and masking to strong recommendations.

How does a school report an exposure in the school?

There are currently three ways to report a **known COVID-19 exposure in a school setting**.

Remember, if no school setting exposure occurred, the school is not required to report cases to public health unless they are identified through on-site testing in which case all positive and negative test results are required to be reported through CDPH.

- 1) State offered reporting platforms: If the school is using a state sponsored lab reporting system such as [Primary](#) or [Color](#) for its on-site testing program, then those positive results will automatically route to the local health jurisdiction. **Please note that the person being tested must be registered in these systems for that reporting to occur.** All participants in your school-based testing program should register on those platforms to ensure proper reporting as is required by CDPH. Electronic, written, or verbal consent are all acceptable on these platforms. If reported this way no further reporting is necessary.
- 2) CDPH reporting platform for at-home tests: [CDPH has created a reporting platform for at-home test results of students and staff](#). We encourage all staff, students, and families to use this platform to report at-home test results, both positive and negative. These results then go to CDPH and the local health jurisdiction fulfilling the reporting requirement for the school. <https://my.primary.health/l/caschools>
- 3) SPOT Intake Form: If the above options are not available for the school setting exposure, then the school-based exposure to the positive should be reported via the [SPOT Intake Form](#). **Please note that SPOT Intake Form should not take the place of [Primary](#) or [Color](#) reporting, and does not need to be used when one of the above methods (#1 or #2) is used.** [SPOT Intake Form](#) will continue to be available for reporting.

What is strongly recommended in California schools?

[CDPH regulations for K-12 settings](#) will no longer require masks to be worn indoors in all school settings [after March 11th](#); **but [still strongly recommends that everyone continue to mask regardless of vaccination status.](#)**

Why no more mask requirements?



Masks remain one of the most effective and simplest safety mitigation layers to prevent in-school transmission of COVID-19 infections and keep kids in schools. However, we must recognize progress we have made during the pandemic and move towards more traditional

public health functions of education and recommendations. It is rare for public health to utilize its public health authority to order the public to do something. It is much more common for public health to make recommendations and educate the public on those recommendations.

With wide availability of high quality masks and [data that supports high quality masks are effective at prevention of COVID-19 for individuals](#), Humboldt County Public Health supports the CDPH decision to move universal masking in schools from a statewide requirement to a strong recommendation. CDPH has created information on [getting the most out of masking](#). We continue to strongly encourage everyone to use a high-quality mask whenever possible.

All other mitigation strategies in schools continue to be recommendations from CDPH with the **intent that all students must have access to safe and full in-person instruction and to as much instructional time as possible**. Use of additional mitigation strategies to their fullest will ensure all students remain in the classroom to the maximum amount possible as we continue to move through the pandemic response. Such recommended mitigations measure should include to the best extent possible:

- Masking of everyone in a school setting,
- Exclusion of sick or positive individuals from the school environment,
- Contact tracing of those individuals who are close contacts to a sick or positive individual through close contact or [group tracing models](#) outlined in [CDPH K-12 guidance](#),
- [Offering school-based testing](#) to increase access to tests and ensure safety of the school environment.

We strongly encourage schools to continue the use of these tools to protect the classroom and help keep students in school and learning. [HCOE has created tools to assist in the use of isolation and quarantine based on CDPH recommendations](#).

Will these recommendations change again?

As the pandemic changes, policies in response to the pandemic should also be expected to change. As we have seen throughout the pandemic, CDC, CDPH and HCPH have changed requirements and recommendations as we learn more about each variant, the responses to vaccines and infections, and the tools we use to slow the spread of COVID-19. We expect that as the pandemic progresses updates to this guidance will be necessary to respond to new information. These changes have so far continued towards less restrictions and requirements and a closer return to normal. We suspect that as long as the trajectory of the pandemic continues to improve, more requirements will be relaxed, and current recommendations will become less strong or go away entirely.



Important weblinks embedded above:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2021-22-School-Year.aspx>

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Group-Tracing-Approach-to-Students-Exposed-to-COVID-19.aspx>

https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB86

<https://www.sfgdp.org/wp-content/uploads/2018/01/Title-17.2008-id319.pdf>

<https://www.dir.ca.gov/dosh/coronavirus/covid19faqs.html#workCases>

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Get-the-Most-out-of-Masking.aspx>

https://spot.cdph.ca.gov/s/IntakeForm?language=en_US

<https://primary.health/>

<https://www.color.com/cdph-site-setup>

<https://my.primary.health/l/caschools>

<https://hcoe.org/covid-19/>

<https://hcoe.org/wp-content/uploads/Responses-to-a-Positive-COVID-Test-in-School-3.0-FINAL.pdf>

<https://testing.covid19.ca.gov/get-started/>

<https://www.cdc.gov/mmwr/volumes/71/wr/mm7106e1.htm>



Minutes from LES Advisory 3-2-22

The meeting focused on the transition of leadership at Loleta and there were a lot of questions about the transition. Autumn walked the group through the FISCAL Presentation shown to the Board and discussed the impact and importance of this work for the school's ongoing sustainability. We also discussed the Community grant and what that meant. A parent brought up the fear that many who hear the phrase "Community" are worried that the school culture would be changing to becoming a "Court and Community" school. After learning what it truly meant, she encouraged us to have more outreach and explanation to the area to explain what it entails. This parent also questioned how other pieces of information is disseminated about various groups that work with Loleta such as NCIDC and the county as represented by Michael Davies-Hughes at the last Board meeting. It was confusing to her and others she felt that there isn't more explanation of the roles these various people and organizations play in Loleta's sphere.

After the FISCAL piece, the group decided that it is important to have another parent survey about school climate and how to incentivize it so that more parents participate.

March PTO Report

4 classrooms earned a pizza party last Friday for filling up their February Kindness Jars! 1 more class will get a pizza party this Friday.

The Penny War fundraiser is starting this month, on the 14th and will go until the 31st.

We will talk about tshirts and Teacher Appreciation Week ideas at our next meeting.

Monica will be taking over paperwork for PTO when Autumn leaves.

Native American Education Advisory Council 3-7-22 aka Indian Education Advisory Council Minutes

Lisa Armstrong- Chair

Jen Fairbanks

Darryl Sherman

Sheila Moon

Madison Flynn

Autumn Chapman

The group began the meeting with a discussion about what they felt they were most concerned about when it came to the education of Native American students at Loleta. They talked about:

- Transportation
- Consistent curriculum through the grades
- Current recognition of who they are as native americans and not a past view
- Awareness of land acknowledgement- the good and the bad from history
- When making signage around the school and teaching culture, a deliberate choice to recognize the area's inhabitants who are here; not all natives to cover everyone; the truth needs to be taught.
- Recognition of the trauma and drama that happens at the school and causes lost school time.
- Recognition that teaching relationships and utilizing people with relationships to have necessary conversations goes a long way to preventing issues and should be taught.
- Bring in the positives.
- Need for a lot of training to be done for all staff.

The group discussed the purpose of this committee and how it differs from the others because it focuses on the Indian Ed grant. Autumn explained the history of how the grant has been spent previously and asked what this group felt the focus should be for moving forward.

- Reading intervention aides.
- Math intervention aides.
- Speech and Reading success in the early years of school.

These responses correspond with other parents who have participated in this group previously. The grant is to be written in May. I have prepared parts 1 and 2. The idea of increasing tutoring in the model of Indian Action Council Tutor who used to work at Loleta is strongly recommended as we move forward.

FEBRUARY 2022 LCRC REPORT

Our stats in collaboration:	Distribution/Event	Amount:
First 5 Playgroup & Loleta CRC	Provided services and referrals	26 families enrolled, 78 encounters
Loleta LCRC and community donations	Diapers, hygiene products, PPE, and children's clothing closet	179 items distributed
Food for People, LCRC, Loleta Community Church	Loleta monthly food pantry distribution and LCRC on campus pantry	254 individuals served
Food for People, LCRC, LES:	Food backpack program	66 lunches distributed
Loleta LCRC, Centro del Pueblo, LES	Visits to the school garden	61 student visits to the school garden
LCRC	Assistance or referrals to health insurance programs and/or patient financial assistance	81 individuals
LCRC	CalFresh assistance, school snacks, and other food referrals	350 individuals
LCRC	Housing/Utilities assistance or referrals	15 individuals
LCRC	Medical, dental, and Mental Health assistance, education, or referrals	74 individuals
LCRC	Covid-19 Vaccine outreach and support	289 individuals
LCRC	Gas Vouchers and bus passes	14
LCRC	Referrals to medical transportation services	50
LCRC	Spanish Speaking parent committee: met on 12/14/21	12 attendees



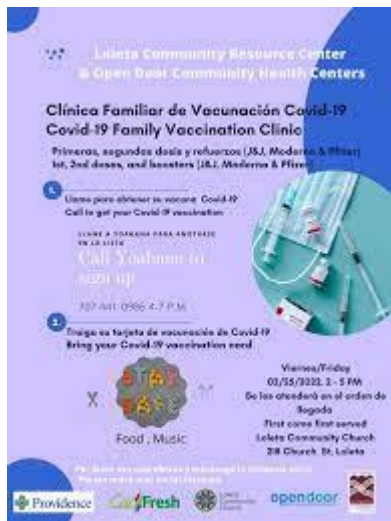
Planting season has started! Dan and the LCRC have selected and purchased a variety of carrots and turnips to get the planting season started.



Some other items purchased for our school garden are: rice straw for our compost pile, potting soil, onion sets, and more veggie seeds.



Weekend backpacks for our students. 66 food bags were distributed in February, 2022



In partnership with Open Door Community Health Centers, CalFresh, Partnership Health Plan of California, and the Loleta Community Church, we were able to bring Covid-19 vaccines to our community. About 60 households were reached and approximately 30 individuals were vaccinated.

Fiscal Health Risk Analysis

March 4, 2022



Loleta Union Elementary School District

Michael H. Fine
Chief Executive Officer

Contents

About FCMAT	3
Introduction.....	5
Background	5
Fiscal Health Risk Analysis Guidelines	5
Study Team	5
Fiscal Health Risk Analysis	6
Summary	6
About the Analysis.....	6
Areas of High Risk.....	7
Material Weakness Questions	7
Score Breakdown by Section.....	9
Fiscal Health Risk Analysis Questions.....	10
Annual Independent Audit Report.....	10
Budget Development and Adoption	10
Budget Monitoring and Updates.....	12
Cash Management.....	13
Charter Schools	14
Collective Bargaining Agreements.....	15
Contributions and Transfers	16
Deficit Spending (Unrestricted General Fund)	16
Employee Benefits.....	17
Enrollment and Attendance	17

Facilities	19
Fund Balance and Reserve for Economic Uncertainty.....	20
General Fund – Current Year	20
Information Systems and Data Management.....	21
Internal Controls and Fraud Prevention	21
Leadership and Stability.....	23
Multiyear Projections.....	24
Non-Voter-Approved Debt and Risk Management	25
Position Control	25
Special Education.....	26
Risk Score, 20 numbered sections only	27

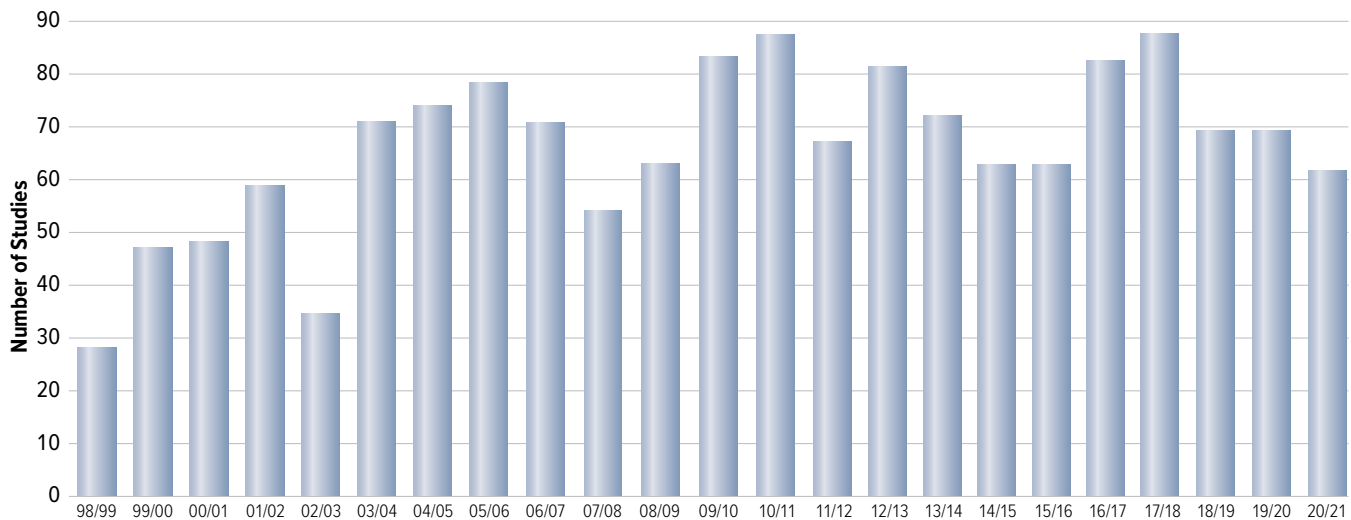
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms. FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,400 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

Historically, FCMAT has not engaged directly with school districts showing distress until it has been invited to do so by the district or the county superintendent. The state's 2018-19 Budget Act provides for FCMAT to offer more proactive and preventive services to fiscally distressed school districts by automatically engaging with a district under the following conditions:

- Disapproved budget
- Negative interim report certification
- Three consecutive qualified interim report certifications
- Downgrade of an interim certification by the county superintendent
- "Lack of going concern" designation

Under these conditions, FCMAT will perform a fiscal health risk analysis to determine the level of risk for insolvency. FCMAT has updated its Fiscal Health Risk Analysis (FHRA) tool that weights each question based on high, moderate and low risk. The analysis will not be performed more than once in a 12-month period per district, and the engagement will be coordinated with the county superintendent and build on their oversight process and activities already in place per Assembly Bill (AB) 1200. There is no cost to the county superintendent or to the district for the analysis.

This fiscal health risk analysis is being conducted because the district received a "lack of going concern" designation, under which an analysis is required by the 2018-19 State Budget Act.

The Loleta Union Elementary School District, located in Humboldt County, has only one school that serves approximately 100 in transitional kindergarten through eighth grade. The district has an unduplicated pupil percentage (that is, the percentage of students who are English Learners, foster youth, and/or qualify for free or reduced-price meals) of about 90%. The district is governed by a five-member board and operates with a current year general fund budget of approximately \$2.5 million.

On September 15, 2021, the Humboldt County Office of Education approved the district's 2021-22 Local Control and Accountability Plan (LCAP) and adopted budget. However, the county superintendent identified the district as a lack of going concern, citing concerns regarding deficit spending and its effect on the district reserves, the quality and reliability of the adopted budget and recent staff turnover in the business position. FCMAT performed a Fiscal Health Risk Analysis (FHRA) to determine the district's level of risk for insolvency.

Fiscal Health Risk Analysis Guidelines

FCMAT entered into a study agreement with the Loleta Union Elementary School District on December 7, 2021. The FCMAT study team conducted interviews virtually on January 18-20, 2022, and subsequently collected additional data and reviewed and analyzed documents. This report is the result of those activities.

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The team was composed of the following members:

Jennifer Noga, CFE	Julie Auvil, CPA, CGMA, CICA
Intervention Specialist	Intervention Specialist

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FCMAT Technical Writer

Each team member reviewed the draft report to confirm its accuracy and to achieve consensus on the analysis.

Fiscal Health Risk Analysis

For K-12 School Districts

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Date(s) of fieldwork: January 18 – 20, 2022

District: Loleta Union Elementary School District

Summary

FCMAT concurs with the concerns cited by the Humboldt County Office of Education leading to the lack of going concern designation; this FHRA also identified issues that, in addition to other contributing factors, include negative cash, issues with budget development, monitoring and updating, collective bargaining agreements, lack of internal controls, position control and changes in key administration.

The Loleta Union Elementary School District is a small, single-school district with limited district staff; a turnover in any position can lead to a lack of transfer of information and continuity of district plans and actions. Before the past budget adoption, the district had contracted with a neighboring school district to handle all fiscal reporting. The current year budget was developed by a consultant with the assistance of a business office staff member that had no prior budget knowledge or experience. Both of these individuals have since left the district, which once again has no one to manage or monitor the budget. Because of the immediate need for these services, the district filled the business services duties with a new staff member that has no experience in school finance and was faced with a steep learning curve.

Significant risk was found in budget development and monitoring. Supporting documents did not indicate that detailed assumptions were developed and communicated for fiscal year 2021-22 budget development. Employee compensation accounted for approximately 72% of the district's expenditures in the adopted budget. Failure to use accurate employee costs in planning can quickly lead to budget imbalance. FCMAT's review of the position control report indicated that this document was not updated to include additional staff hired before the adoption of the budget. As a direct result, the district was not aware of the additional payroll expenditures, which quickly lead to a negative cash balance, and had to obtain a temporary cash loan from the Humboldt County Office of Education. At this point, the county office assigned a fiscal advisor with stay and rescind authority and required the district to revise its budget to reflect accurate revenues and expenditures, reconcile position control and submit a revised multiyear projection.

Increases in employee compensation, including salaries, health and welfare benefits, additional vacation days, etc., have a significant impact on the district's budget and should be highly evaluated before adopting any changes. However, there was no evidence that the district quantified the cost impact of bargained agreements and certified their affordability before submitting them to the board for approval.

The district's lack of internal controls creates some additional risk exposure. Because of its size and limited staff, the district lacks systems and procedures to ensure segregation of duties and oversight of business functions in areas such as accounts payable, purchasing, accounts receivable and payroll. This could leave to inaccuracies and possible fraud due to lack of prevention and detection measures.

Ultimately, the governing board is responsible for the district's budget. Management has the responsibility to maintain the integrity of the district's systems, to secure the district's assets, and to present sound financial information based on current and accurate data so the board can make informed decisions and maintain the district's fiscal solvency.

District Fiscal Solvency Risk Level: High

About the Analysis

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a school district's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 20 sections, each of which contains specific questions. Each section and specific question is included based on FCMAT's work since the inception of AB 1200; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical, and lack of attention to these critical areas will eventually lead to a district's failure. The analysis focuses on essential functions and processes to determine the level of risk at the time of assessment.

The greater the number of “no” answers to the questions in the analysis, the greater the potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis and not all questions within each section carry equal weight; some areas carry higher risk and thus count more heavily in calculating a district’s fiscal stability. To help the district, narratives are included for responses that are marked as a “no” so the district can better understand the reason for the response and actions that may be needed to obtain a “yes” answer.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

Areas of High Risk

The following sections on this page and the next duplicate certain questions and answers given in the Fiscal Health Risk Analysis Questions later in this document and identify conditions that create significant risk of fiscal insolvency. The existence of an identified budget or fiscal status or a material weakness indicated by a “no” answer to any of these items supersedes all other scoring and will elevate the district’s overall risk level.

Budget and Fiscal Status: Is district currently <i>without</i> the following?:	Yes	No
Disapproved budget	✓	<input type="checkbox"/>
Negative interim report certification	✓	<input type="checkbox"/>
Three consecutive qualified interim report certifications	✓	<input type="checkbox"/>
Downgrade of an interim certification by the county superintendent	✓	<input type="checkbox"/>
“Lack of going concern” designation	<input type="checkbox"/>	✓

Material Weakness Questions	Yes	No	N/A
2.5 Has the district’s budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	<input type="checkbox"/>	✓	<input type="checkbox"/>
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142?	<input type="checkbox"/>	✓	<input type="checkbox"/>
3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years?	<input type="checkbox"/>	✓	<input type="checkbox"/>
4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	<input type="checkbox"/>	✓	<input type="checkbox"/>
4.4 If the district’s cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	<input type="checkbox"/>	✓	<input type="checkbox"/>
5.2 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?	<input type="checkbox"/>	<input type="checkbox"/>	✓
5.3 Are all charters authorized by the district going concerns and not in fiscal distress?	<input type="checkbox"/>	<input type="checkbox"/>	✓
6.3 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	<input type="checkbox"/>	✓	<input type="checkbox"/>
6.4 Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	<input type="checkbox"/>	✓	<input type="checkbox"/>

- | | | | | |
|------|---|--------------------------|--------------------------|--------------------------|
| 7.2 | If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance? | ✓ | <input type="checkbox"/> | <input type="checkbox"/> |
| 8.3 | If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? | <input type="checkbox"/> | ✓ | <input type="checkbox"/> |
| 10.6 | Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations? | <input type="checkbox"/> | ✓ | <input type="checkbox"/> |
| 11.2 | Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects? | <input type="checkbox"/> | ✓ | <input type="checkbox"/> |
| 12.1 | Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards? | ✓ | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.2 | Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years? | ✓ | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.3 | If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve? | <input type="checkbox"/> | <input type="checkbox"/> | ✓ |
| 19.1 | Does the district account for all positions and costs? | <input type="checkbox"/> | ✓ | <input type="checkbox"/> |

Score Breakdown by Section

Because the score is not calculated by category, category values provided are subject to minor rounding error and are provided for information only.

1.	Annual Independent Audit Report	0.1%
2.	Budget Development and Adoption	6.9%
3.	Budget Monitoring and Updates	6.9%
4.	Cash Management	8.0%
5.	Charter Schools	0.0%
6.	Collective Bargaining Agreements	5.9%
7.	Contributions and Transfers	2.0%
8.	Deficit Spending (Unrestricted General Fund)	2.9%
9.	Employee Benefits	1.4%
10.	Enrollment and Attendance	4.7%
11.	Facilities	0.5%
12.	Fund Balance and Reserve for Economic Uncertainty	1.6%
13.	General Fund - Current Year	2.2%
14.	Information Systems and Data Management	2.0%
15.	Internal Controls and Fraud Prevention	5.1%
16.	Leadership and Stability	3.7%
17.	Multiyear Projections	2.0%
18.	Non-Voter-Approved Debt and Risk Management	0.0%
19.	Position Control	4.9%
20.	Special Education	1.4%
<hr/> Score		62.0%

Fiscal Health Risk Analysis Questions

Budget and Fiscal Status: Is the district currently <i>without</i> the following?:	Yes	No
Disapproved budget	✓	<input type="checkbox"/>
Negative interim report certification	✓	<input type="checkbox"/>
Three consecutive qualified interim report certifications	✓	<input type="checkbox"/>
Downgrade of an interim certification by the county superintendent	✓	<input type="checkbox"/>
“Lack of going concern” designation	<input type="checkbox"/>	✓

1. Annual Independent Audit Report	Yes	No	N/A
1.1 Has the district corrected the most recent and prior two years’ audit findings without affecting its fiscal health?	✓	<input type="checkbox"/>	<input type="checkbox"/>
1.2 Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller’s Office should be explained.)	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>Education Code Section 41020.3 requires the governing board to review the annual audit by January 31 of each year. The 2019-20 Independent Auditor’s Report on Financial Statements reflects an opinion date of March 3, 2021, and the district presented this document at its April 8, 2021 board meeting.</i>			
1.3 Were the district’s most recent and prior two audit reports free of findings of material weaknesses?	✓	<input type="checkbox"/>	<input type="checkbox"/>
1.4 Has the district corrected all reported audit findings from the most recent and prior two audits?	✓	<input type="checkbox"/>	<input type="checkbox"/>

2. Budget Development and Adoption	Yes	No	N/A
2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county office of education instructions, and have been clearly articulated?	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The district does not have clearly written and articulated budget assumptions for the current and subsequent years. Interviews indicated that staff discuss budget reports at board meetings, but detailed assumptions are not articulated to the board or those affected as part of the district’s report.</i>			
2.2 Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The fiscal year 2021-22 budget was developed by a consultant with the assistance of a business office staff member that had no prior budget knowledge or experience. Both of these individuals are no longer with the district; therefore, it is unclear what method was used to create the budget or what type of analysis was done on prior year estimates.</i>			
<i>Before the past budget adoption, the district had contracted with a neighboring school district to handle all fiscal reporting. Unfortunately, that district could no longer provide these services and terminated its contract with the district in the summer of 2020, after the completion of the 2020-21 budget.</i>			

- 2.3 Does the district use position control data for budget development? ☐ ✓ ☐
- FCMAT's review of the position control report provided by the district showed an increase in staff as compared to the adopted budget. Besides the district's cash flow issues, the county office's lack of going concern letter stated the district's salary and benefits estimates were projected to exceed the adopted budget amounts. Further analysis found that the adopted budget did not include positions that had been hired, but because of turnover in the business services office, the position control staffing report was not updated before the adoption of the budget.*
- Additionally, FCMAT's review of the financial reports found significant budget revisions and journal entries to salary and benefits. The position control system's purpose is to manage the costs of salaries and benefits and to accurately reflect the expenditures in the district's budget. Maintaining the system is equally important since it will reduce manual adjustments that can create errors in budgeting.*
- 2.4 Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly? . . . ☐ ✓ ☐
- The district does not complete the LCFF calculator. Instead, the county office requests enrollment, attendance rates and unduplicated pupil count information from the district for the current and two subsequent fiscal years. FCMAT did not receive LCFF documents to ensure they are completed correctly.*
- 2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years? ☐ ✓ ☐
- The county office conditionally approved the district's 2021-22 adopted budget. For the district to lift the conditional approval, the district was required to revise its 2021-22 LCAP by October 5, 2021. The district's LCAP was missing data and analysis in the annual update section as well as various required metrics.*
- 2.6 Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)? . . . ☐ ✓ ☐
- Interviews with staff and the board indicate budget development does not include input from staff, the governing board or the community.*
- 2.7 Does the district budget and expend restricted funds before unrestricted funds? ✓ ☐ ☐
- 2.8 Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code Sections 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year? ☐ ✓ ☐
- According to Education Code (EC) Sections 42103, 42127 and 52062, each school district's governing board must hold two separate governing board public meetings each year on or before July 1. The first is the LCAP and budget hearing, and the second is the LCAP and budget adoption. The LCAP approval process and budget approval process are interdependent, meaning budget approval is not possible without the approval of the district's LCAP.*
- Both public hearings require that the district make the LCAP and proposed budget documents available to the public at least 72 hours before the public hearings. As mentioned above, the LCAP and budget are interdependent and therefore the LCAP public hearing must take place before the proposed budget public hearing but at the same meeting.*

At a subsequent meeting, the governing board of the school district shall adopt the LCAP and the adopted budget. Again, the LCAP item must precede the budget item.

FCMAT's review of the district's agenda found that during the June 23, 2021 board meeting, the district showed that a public hearing would occur for the budget, but the agenda item was under the Informational Items category. No minutes indicated when the public hearing was opened and closed or whether public comments were made. In addition, no public hearing took place before the budget public hearing for the LCAP as required. On the same agenda, item number 4.9 is titled LCAP final draft, which reflects that the EC sections' process was not accurately followed.

During the subsequent meeting, on June 30, 2021 the district took action to approve the 2021-22 budget adoption, but the minutes do not show the LCAP was approved earlier at the same meeting as required by EC.

2.9 Has the district refrained from including carryover funds in its adopted budget? ☒ ☐ ☐

2.10 Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the California School Accounting Manual, does the district avoid using negative or contra expenditure accounts? ☒ ☐ ☐

2.11 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and the potential multiyear impact on the district's unrestricted general fund? ☐ ☒ ☐

No evidence was provided to show that the district has a documented procedure for evaluating proposed grants or other types of restricted funds and their potential multiyear impact on the general fund.

2.12 Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them? ☐ ☒ ☐

The district follows a calendar for statutory due dates and due dates identified by the Humboldt County Office of Education. The district does not have a budget calendar that includes statutory due dates, major budget development tasks and deadlines and the staff members responsible for completing them.

3. Budget Monitoring and Updates

Yes No N/A

3.1 Are actual revenues and expenses consistent with the most current budget? ☐ ☒ ☐

The Financial Statement by Resource Report shows numerous account lines with negative balance, including salaries and benefits, which indicates that the expenses are not consistent with the current budget.

3.2 Are budget revisions posted in the financial system at each interim report, at a minimum? . . . ☐ ☒ ☐

FCMAT's review of the documents provided show that current revisions for the district's revenues are processed throughout the year. However, the reports provided do not include any expenditures account data for fiscal years 2021-22 or 2020-21, and FCMAT did not receive any documentation for fiscal year 2019-20.

3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum? ☐ ☒ ☐

FCMAT's review of the documents provided found that the district does not give the board clearly written and articulated budget assumptions that support budget revisions with each interim report.

- 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142? ☐ ☒ ☐
FCMAT was not provided with any budget reports that included expenditure accounts; therefore the team could not confirm if budget revisions were done for the 2021-22 tentative agreement.
- 3.5 Do the district's responses fully explain the variances identified in the criteria and standards? . ☐ ☒ ☐
The 2021-22 adopted budget report does not include complete responses for the deficit spending criterion and supplemental information criterion S8 that requests the number of certificated, classified and management FTE positions. Additionally, the reported FTE in the criteria and standards does not match the position control report document provided to FCMAT.
- 3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years? ☐ ☒ ☐
The Humboldt County Office of Education's oversight letters issued for fiscal years 2019-20, 2020-21 and the 2021-22 adopted budget identified deficiencies in deficit spending, decreasing reserve levels, and the general fund contribution to the cafeteria fund. However, in the district's 2021-22 budget, the district continues to project deficit spending in the current and first subsequent fiscal year, affecting available reserves, which are projected to decrease from 12.05% in 2021-22 to 5.04% in 2023-24.
In addition, the county letter for the district's 2020-21 second interim acknowledged the district's need to utilize Tax Revenue Anticipation Notes (TRANs) to maintain a positive cash balance in the general fund. The county office recommended that the district review cash and update projections to see whether expenditure adjustments or additional borrowing are necessary to maintain a positive cash balance as of June 30, 2021.
- 3.7 Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? ☐ ☒ ☐
Interviews indicated that the district does very little purchasing and therefore does not use the purchase order process. Further, the financial software system is not set up with a hard stop when an account has insufficient budget.
- 3.8 Does the district encumber and adjust encumbrances for salaries and benefits? ☒ ☐ ☐
- 3.9 Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year end close? ☒ ☐ ☐
- 3.10 For the most recent and two prior fiscal years, have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code?. ☒ ☐ ☐

4. Cash Management

Yes No N/A

- 4.1 Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly? ☒ ☐ ☐

- 4.2 Does the district reconcile all bank (cash and investment) accounts with bank statements monthly? ☐ ☒ ☐
FCMAT was provided with bank statements for October 2021, November 2021, and December 2021 for the revolving account, eighth grade account, ASB account and a Parent Teacher Organization account. However, no documentation was provided to show that the district reconciles its bank accounts.
- 4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known? ☐ ☒ ☐
The documents provided show that the district completed a cash flow for the current year but does not complete a projection for the subsequent year. On October 28, 2021, the county office took action to identify the district as a "lack of going concern" because of increases in expenditures that were not included in the district's adopted budget. As of the county letter's date, the district's general fund and the cafeteria fund both had negative cash balances. Had the district updated and monitored its cash flow monthly, it would have noticed the irregularities, providing additional time to address cash flow needs.
- 4.4 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year? ☐ ☒ ☐
The district was not aware of its negative cash flow balance until the county office notified it. At that point the county office assigned a fiscal advisor with stay and rescind authority, and the district approved a temporary loan not to exceed \$400,000 from the county office during a special board meeting on November 8, 2021.
- 4.5 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds? ☐ ☒ ☐
The district's cafeteria fund had insufficient funds as of October 2021 and will need assistance from the general fund and the county office of education.
- 4.6 If interfund borrowing is occurring, does the district comply with Education Code Section 42603? ☒ ☐ ☐
- 4.7 If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment based on the terms of the loan agreement? ☐ ☒ ☐
FCMAT had not received an updated cash flow from the district at the time of this review. The county office provided FCMAT with a revised cash flow that included the repayment of the county office bridge loan within the timeline allotted; however this left the district with a projected negative cash balance as of June 30, 2022.

5. Charter Schools

Yes No N/A

- 5.1 Does the district have a board policy or other written document(s) regarding charter oversight? ☐ ☐ ☒
- 5.2 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32? ☐ ☐ ☒
- 5.3 Are all charters authorized by the district going concerns and not in fiscal distress? ☐ ☐ ☒
- 5.4 Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools? ☐ ☐ ☒

6. Collective Bargaining Agreements	Yes	No	N/A
6.1 Has the district settled with all its bargaining units for the past two fiscal years? ✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.2 Has the district settled with all its bargaining units for the current year? ✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.3 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The district reported that the effects of settlements with its bargaining units are included in the district's budgets and interims as those reports become due. However, the district could not provide calculations of the effects of bargaining settlements and, therefore, FCMAT is unable to verify if those calculations were performed accurately.</i>			
6.4 Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement? <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The district could not provide evidence that presettlement cost analysis were completed for employee groups for fiscal years 2019-20, 2020-21, and 2021-22.</i>			
6.5 In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step and column increases at or under the funded cost of living adjustment (COLA)? <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The district could not provide FCMAT with documentation showing the total cost of its bargaining agreements for fiscal years 2019-20, 2020-21, and 2021-22. Therefore, FCMAT could not compare them to the funded COLA to determine if they were in excess of that percentage.</i>			
6.6 If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)? <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓
6.7 Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142? <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The last time that the district completed this task was with the public disclosure of its settlement with its classified bargaining unit in June 2019 for the fiscal year 2018-19.</i>			
6.8 Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval? <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>The district has not completed public disclosure documentation of collective bargaining agreements since June 2019. As a result, there were no documents for the superintendent and CBO to certify.</i>			
6.9 Is the governing board's action consistent with the superintendent's and CBO's certification? . <input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<i>While the board minutes reflect that the board approves the tentative agreements, no certifications have been involved in the district's process for fiscal years 2019-20, 2020-21, and 2021-22.</i>			

7. Contributions and Transfers	Yes	No	N/A
7.1 Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>The district does not have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs or funds, such as the special education program or the cafeteria fund.</i>			
7.2 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.3 If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>The district's contribution to restricted programs from 2018-19, 2019-20 and 2020-21 averaged around 40% at unaudited actuals. The 2021-22 adopted budget projected a contribution of \$281,185, which only represented slightly more than 21% of a contribution to general fund restricted programs. This does not align with the district's historical trend. Additionally, while the district's multiyear projection includes contributions to general fund restricted programs, FCMAT believes the projected amounts are inadequate based on historical trends. Without a specific plan to reduce and/or eliminate costs, the budgeted amounts are likely inadequate to cover the increasing costs.</i>			
<i>The cafeteria fund is struggling to be self-sufficient and is projected to receive a transfer from the general fund in the current and two subsequent fiscal years. The district should monitor this fund to avoid future strain on the general fund.</i>			

8. Deficit Spending (Unrestricted General Fund)	Yes	No	N/A
8.1 Is the district avoiding deficit spending in the current fiscal year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>In the 2021-22 adopted budget, the district is projected to deficit spend in the current year by \$112,970 in the combined unrestricted/restricted general fund.</i>			
8.2 Is the district projected to avoid deficit spending in both of the two subsequent fiscal years? . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>According to the 2021-22 adopted budget multiyear projection, the district is projected to deficit spend \$124,139 in 2022-23. Fiscal year 2023-24 shows a surplus of \$86,646; however, this is after a \$130,751 transfer from the district's special reserve fund (fund 17). In essence that transfer in is masking a deficit of approximately \$44,000. Additionally, the multiyear projection for the general fund restricted programs in 2023-24 reflects the exact same revenues and expenditures as the district shows for fiscal year 2022-23. The district should update all revenues and expenditures in both subsequent fiscal years to ensure all one-time dollars are removed and that any expenditures with these resources have been eliminated, as well as any known new and/or additional revenues. Additionally, salary and benefits should be adjusted to include increases due to step and column adjustments as well as benefits increases and decreases that are directly tied to employee salaries.</i>			

- 8.3 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? ☐ ☒ ☐
- At the time of FCMAT's interviews, this district did not have a board approved plan to reduce and/or eliminate deficit spending.*

- 8.4 Has the district decreased deficit spending over the past two fiscal years? ☒ ☐ ☐

9. Employee Benefits Yes No N/A

- 9.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)? ☒ ☐ ☐

- 9.2 Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments (legal, contractual or locally defined such as pay-as-you-go premiums, trust agreement obligations, or a board adopted commitment) no greater than 2% of the district's unrestricted general fund revenues? ☒ ☐ ☐

- 9.3 Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances? ☐ ☒ ☐

Interviewees reported that vacation balances are cashed out annually, and the district provided a spreadsheet that tracked those balances along with sick and compensatory time balances. Except for the After School Education and Safety director, all other employee vacation balances were less than one year's accrual. While there is no issue with the accrual, neither the classified California School Employees Association (collective bargaining agreement nor board policy allow for the cash out of vacation leaves, and this payment could be considered a gift of public funds.

- 9.4 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? ☐ ☒ ☐

Interviews indicated the district does not periodically verify and determine eligibility for benefits. The district expressed that it would contact its joint powers authority to investigate this process after FCMAT's visit.

- 9.5 Does the district track, reconcile and report employees' compensated leave balances? ☐ ☒ ☐

Interviews indicated that the district tracks employees' compensated leave balances, but has not reported this information to employees through their payroll stubs, letters, memos or other forms of communication.

10. Enrollment and Attendance Yes No N/A

- 10.1 Has the district's enrollment been increasing or remained stable for the current and two prior years? ☐ ☒ ☐

According to the California Department of Education's DataQuest reporting system, district enrollment had declined in the two prior years; however, the district has increased its 2021-22 enrollment by seven students. The district has no charters, either dependent or independent.

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Census Day Enrollment	101	123	100	97	104
Change from Prior Year	-204	22	-23	-3	7
Percentage Change	-66.89%	21.78%	-18.70%	-3.00%	7.22%

- 10.2 Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P2)? ☐ ✓ ☐
- Based on interviews and a lack of evidence, FCMAT determined that the district does not analyze its enrollment and average daily attendance at least monthly.*
- 10.3 Does the district track historical enrollment and ADA data to establish future trends? ☐ ✓ ☐
- FCMAT's interviews found that the district does not track historical enrollment and ADA data.*
- The district recently worked with the county office to update its enrollment and ADA. Based on the district's 2021-22 P-1 attendance information, its projected 2021-22 ADA was reduced from 93.00% to 88.53%.*
- 10.4 Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels? ☐ ✓ ☐
- The district reported that it did not begin monthly reconciliations of attendance until the 2021-22 fiscal year. FCMAT's review of the weekly and monthly attendance records for all grades from November 29, 2021 to December 31, 2021 identified three instances in which an absence was recorded in the weekly records, but missing on the monthly attendance reports. This could mean a misstatement of ADA.*
- 10.5 Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years? ✓ ☐ ☐
- 10.6 Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations? ☐ ✓ ☐
- The district uses a technique that eliminates those in the eighth grade as they leave the district and advance to ninth grade in another district. Those between kindergarten and seventh grade are advanced to the next grade without consideration of any attrition. The district then adds five to 10 students for the new kindergarteners, but stays below a total of 106. The district does not use birthrates, historical data or industry-standard methods to determine future enrollment.*
- 10.7 Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines? ✓ ☐ ☐
- 10.8 Has the district planned for enrollment losses to charter schools? ☐ ☐ ✓
- 10.9 Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved? ☐ ✓ ☐
- The district's BP 5117(a) requires that "approval of each student's request for interdistrict attendance must formally be granted by the governing board of the district of residence..." and "the Loleta Governing Board shall meet with each requesting family prior to granting the transfer for the purpose of gaining an understanding of the factors contributing to the request." However, the board reportedly is not involved in this process and has delegated it to the superintendent/principal.*

10.10	Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement?	✓	<input type="checkbox"/>	<input type="checkbox"/>
11. Facilities		Yes	No	N/A
11.1	If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account?	✓	<input type="checkbox"/>	<input type="checkbox"/>
11.2	Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>The district's Facilities Inspection Tool (FIT) reports reflect that the district has awarded its roofing repair/replacement project to a vendor, but cannot move forward due to having to wait on grant funding for the project.</i>			
11.3	Does the district properly track and account for facility-related projects?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>The district has few capital projects; however, interviews indicated the district awarded a quote for roofing repairs/replacement. The district could not provide any documents to reflect tracking and accounting for this project.</i>			
	<i>The district also entered into a flooring replacement project during the summer of 2021. The total paid to the vendor was \$98,614, and the county office reported that the district used improper account coding to pay some of the invoices for with these payments.</i>			
11.4	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>The district does not use its facilities fully in accordance with the Office of Public School Construction loading standards. The district is composed of a single site reporting its facility capacity as 308 students and its 2021-22 CALPADS enrollment count as 104 students. The district uses 33.8% of its capacity.</i>			
11.5	Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>Interviews indicated that the adopted budget is based on prior year activity. The district does not use any planning tools, such as a facilities master plan or documented maintenance schedule, to project facilities needs in advance.</i>			
11.6	Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>While the district's FIT inspection reports have rated its facilities as "Good" in both 2020-21 and 2021-22 at 90%, the reports have consistently noted roofing repairs/replacement that has yet to be resolved. Please also see the related purchasing issue in question 15.3 below.</i>			
11.7	If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	✓	<input type="checkbox"/>	<input type="checkbox"/>
11.8	Does the district have a long-range facilities master plan that reflects its current and projected facility needs?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<i>The district does not have a long-range facilities master plan.</i>			

12. Fund Balance and Reserve for Economic Uncertainty		Yes	No	N/A
12.1	Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?	✓	<input type="checkbox"/>	<input type="checkbox"/>
12.2	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	✓	<input type="checkbox"/>	<input type="checkbox"/>
12.3	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	<input type="checkbox"/>	<input type="checkbox"/>	✓
12.4	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<p><i>The district's 2021-22 adopted budget multiyear projections for the general fund unrestricted fund balance project a deficit of \$124,139 for the 2022-23 fiscal year and an increasing fund balance of \$88,646 for 2023-24, due to an interfund transfer of \$130,715. However, the district's 2023-24 projected budget reflects the exact same revenues and expenditures in the restricted programs as in 2022-23. Projecting actual adjustments to revenues and expenditures makes it impossible to determine if the unrestricted general fund is truly affected in any way.</i></p>			
12.5	If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<p><i>Interviews indicated that the district is required to reimburse the state for Prop 39 revenues received in prior years for a project that the district did not proceed with in the required timeline. This liability is not accounted for in the 2021-22 year budget. If the district must return these revenues in this fiscal year, its ability to repay the bridge loan with the county office by the end of this fiscal year could be affected.</i></p>			
13. General Fund – Current Year		Yes	No	N/A
13.1	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<p><i>The district's prior and projected years of deficit spending indicate that it uses one-time revenue (including fund balance) to pay for ongoing expenditures. Additionally, interviews indicated that the district used one-time dollars for ongoing staff compensation that exceeded the amount the district received.</i></p>			
13.2	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?	✓	<input type="checkbox"/>	<input type="checkbox"/>
13.3	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years?	✓	<input type="checkbox"/>	<input type="checkbox"/>
13.4	If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)?	<input type="checkbox"/>	<input type="checkbox"/>	✓
13.5	Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	<input type="checkbox"/>	✓	<input type="checkbox"/>
	<p><i>The district does not ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs. As stated in question 13.1 the district used restricted one-time dollars to pay for ongoing salary and benefits that exceeded the amount that the</i></p>			

district received because of the additional staff, the district's cash flow was negative, and the county office identified the district as a "lack of going concern" on October 28, 2021.

- 13.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? ☒ ☐ ☐
- 13.7 Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds? ☐ ☒ ☐

The district does not charge the full allowable indirect cost to all its restricted resources and other funds. The district should charge the maximum allowable indirect costs to all restricted programs and funds, including special education programs, routine restricted maintenance, and the cafeteria fund, to reflect the true costs of these programs.

14. Information Systems and Data Management Yes No N/A

- 14.1 Does the district use an integrated financial and human resources system? ☒ ☐ ☐
- 14.2 Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions? ☐ ☒ ☐

Board members reported that they relied on recommendations and assurances that the superintendent/principal could write a grant to provide them with additional funding to guide them in financial decisions.

- 14.3 Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP? ☐ ☒ ☐

While the district reported procedures to certify 100% of its students as eligible for free or reduced-price meals, the county office recently worked with the district to ensure that its unduplicated pupil percentage (UPP) information was correct. Through that process, the district's UPP percentage increased from 72% to 90%.

- 14.4 Is the district using the same financial system as its county office of education? ☒ ☐ ☐
- 14.5 If the district is using a separate financial system from its county office of education, is there an automated interface that allows data to be sent and received by both the district and county financial systems? ☐ ☐ ☒
- 14.6 If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance? ☐ ☐ ☒

15. Internal Controls and Fraud Prevention Yes No N/A

- 15.1 Does the district have controls that limit access to its financial system and include multiple levels of authorization? ☒ ☐ ☐
- 15.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually? ☒ ☐ ☐
- 15.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?

- **Accounts payable (AP)** ☐ ✓ ☐
One person can add vendors and change vendor information in the accounts payable system. That individual is also responsible for processing invoices for payment, receiving the accounts payable warrants from the county office for processing and mailing and reconciling the cash with county treasurer and revolving accounts. As noted above, bank reconciliations are not being performed and there is no process for another individual to review them. With this lack of control, the employee has the ability to create a false vendor, generate and potentially pay a fraudulent invoice.
To provide better segregation of duties, other district employees should be assigned the duties of adding vendors and changing vendor information in the accounts payable system, receiving the accounts payable warrants from the county office, processing them for mailing and reconciling cash with the county treasurer and revolving accounts.
- **Accounts receivable (AR)** ☐ ✓ ☐
One person opens the mail, scans the paper checks into the district's Escape financial system, processes them for deposit, enters the amounts into the Escape accounting software system and is responsible to reconcile the clearing account. This provides the employee with the ability to remove a check without district knowledge and use it for his or her own purposes.
To provide better segregation of duties, other district employees should be assigned the duties associated with opening the mail containing the checks, scanning them into the Escape system and reconciling the clearing account.
- **Purchasing and contracts.** ☐ ✓ ☐
Neither the person conducting the purchasing function nor the superintendent/principal who is supervising that function have purchasing/bidding/contracts training. The district recently replaced some flooring in its facilities at a cost of \$98,614. This is a public project and may have violated the \$15,000 bid limit for public projects under Public Contract Code Sections 20111, 20651, 22002.
The district is also considering roof replacement over the hallways and offices and has received three quotes ranging from \$51,690 to \$60,000. Notes on the \$60,000 bid show it was "accepted by Board 5-18-21." This is a public project and should have gone through a formal bidding process under Public Contract Code Sections 20111, 20651, 22002, requiring the lowest, responsible bidder to be chosen. FCMAT's research of board meeting agendas indicated that this was brought to the board as an informational item at its May 13, 2021 board meeting.
- **Payroll.** ☐ ✓ ☐
The Escape position control module drives the payroll system. For the district to issue a payroll warrant, the employee must first be entered into the Escape position control module. Like accounts payable and accounts receivable, one employee has the ability and responsibility to assign employees to positions in position control and also process payroll. This same person also receives the payroll warrants from the county office, is responsible for their distribution, has access to the Escape system and reconciles the cash with the county treasurer and revolving accounts. As noted above, the cash with

county treasurer is reconciled; however, not the revolving accounts. This provides the employee with the ability to create a ghost employee and to generate and provide a monthly payroll warrant to that nonexistent employee.

To provide better segregation of duties, the duties associated with assigning employees to positions in position control and receiving the payroll warrants from the county office should be distributed to other district employees.

- Human resources (i.e., duties relative to position control and payroll processes) ☐ ☒ ☐

Like accounts payable and accounts receivable, one employee has the ability and responsibility to assign employees to positions in position control and also process payroll. This same person also receives the payroll warrants from the county office, is responsible for their distribution, has access to the Escape system and reconciles the cash with county treasurer and revolving accounts. As noted above, the cash with county treasurer is reconciled; however, not the revolving accounts. This provides the employee with the ability to create a ghost employee and to generate and provide a monthly payroll warrant to that nonexistent employee.

To provide better segregation of duties, the duties associated with assigning employees to positions in position control and receiving the payroll warrants from the county office should be distributed to other district employees at the district.

- 15.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year? ☒ ☐ ☐
- 15.5 Does the district review and work to clear prior year accruals throughout the year? ☒ ☐ ☐
- 15.6 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education? ☒ ☐ ☐
- 15.7 Does the district have processes and procedures to discourage and detect fraud? ☐ ☒ ☐
- Interviews indicate there are no formal, written processes or procedures to discourage or detect fraud.*
- 15.8 Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports? ☐ ☒ ☐
- The district lacks a formal process for collecting and following up on reports of possible fraud.*
- 15.9 Does the district have an internal audit process? ☐ ☒ ☐
- The district does not have a formal internal audit department or process.*

16. Leadership and Stability

Yes No N/A

- 16.1 Does the district have a chief business official who has been with the district as chief business official for more than two years? ☐ ☒ ☐
- The district previously used an arrangement with a neighboring district to provide CBO services. That arrangement ended on June 30, 2020. Since then, the district has struggled to hire and retain a CBO and currently relies on the superintendent/principal along with various staff members for those services.*
- 16.2 Does the district have a superintendent who has been with the district as superintendent for more than two years? ☒ ☐ ☐
- 16.3 Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet? ☐ ☐ ☒

16.4	Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>The district has only one site; however, interviews with staff indicated department administrators do not receive training on financial management or the budget. The superintendent/principal develops the budget and performs all budget and financial management.</i>			
16.5	Does the governing board adopt and revise policies and administrative regulations annually?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>While interviews indicated a need to implement a process to revise board policies and administrative regulations annually, no coordinated effort is being made to execute a consistent process.</i>			
16.6	Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>While some interviewees indicated that they view board policy and administrative regulation changes via the board packet sent to staff, others thought they were contained in the board's meeting minutes. The district does not have a consistent, districtwide method to communicate changes to staff.</i>			
16.7	Do all board members attend training on the budget and governance at least every two years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>Interviews indicated that governance training has been provided to board members in the last two years; however, budgetary training was not provided.</i>			
16.8	Is the superintendent's evaluation performed according to the terms of the contract?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Multiyear Projections		Yes	No	N/A
17.1	Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>The district does not provide assumptions for either the budget or multiyear projections prepared at each reporting period. Additionally, the multiyear projections format does not include sections to account for step and column, cost-of-living, and other adjustments for the certificated or classified salaries. This format makes it difficult to determine which adjustments are made from one fiscal year to the next. In addition, the condensed format used also does not divide the components of ending fund balance, which makes it difficult to identify the differences between the ending fund balance and the amount designated for economic reserves.</i>			
17.2	To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<i>The district does not complete the LCFF calculator. Instead, the county office requests enrollment, attendance rates and unduplicated pupil count information from the district for the current and two subsequent fiscal years. FCMAT did not receive LCFF documents to ensure that they are completed correctly.</i>			
17.3	Does the district use its most current multiyear projection in making financial decisions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.4	If the district uses a broad adjustment category in its multiyear projection (such as line B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

18. Non-Voter-Approved Debt and Risk Management		Yes	No	N/A
18.1	Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others) stable, predictable, and other than unrestricted general fund?	<input type="checkbox"/>	<input type="checkbox"/>	✓
18.2	If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?	<input type="checkbox"/>	<input type="checkbox"/>	✓
18.3	If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities?	<input type="checkbox"/>	<input type="checkbox"/>	✓
18.4	If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	<input type="checkbox"/>	<input type="checkbox"/>	✓
19. Position Control		Yes	No	N/A
19.1	Does the district account for all positions and costs? <i>FCMAT's review of the position control report provided by the district showed an increase in staff as compared to the adopted budget. Besides the district's cash flow issues, the county office's lack of going concern letter stated the district's salary and benefits estimates were projected to exceed the adopted budget amounts. Further analysis found that the adopted budget did not include positions that had been hired, but because of turnover in the business services office, the position control staffing report was not updated before the adoption of the budget.</i> <i>Additionally, FCMAT's review of the financial reports found significant budget revisions and journal entries to salary and benefits. The position control system's purpose is to manage the costs of salaries and benefits and to accurately reflect the expenditures in the district's budget. Maintaining the system is equally important since it will reduce manual adjustments that can create errors in budgeting.</i>	<input type="checkbox"/>	✓	<input type="checkbox"/>
19.2	Does the district analyze and adjust staffing based on staffing ratios and enrollment? <i>The district does not use ratios to determine staffing. The district has chosen to prioritize smaller class sizes as part of its educational objectives and to address the behavioral issues the district has experienced.</i>	<input type="checkbox"/>	✓	<input type="checkbox"/>
19.3	Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods? <i>Documentation shows that the district uses the position control module available in its financial system. However, no evidence was provided to show that the district has an established process to reconcile its position control report with budget and the position control report was found to be inaccurate and not current. Had it been reconciled against payroll, the district would have discovered the discrepancy before the county office did.</i>	<input type="checkbox"/>	✓	<input type="checkbox"/>
19.4	Does the district identify a budget source for each new position before the position is authorized by the governing board? <i>The district did not provide evidence or documentation to support that it identifies a budget source for each new position before the position is authorized by the governing board.</i>	<input type="checkbox"/>	✓	<input type="checkbox"/>

- 19.5 Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted? ☐ ☒ ☐

The district did not provide evidence or documentation to support that the governing board approves all new positions and extra assignments before positions are posted.

- 19.6 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? ☐ ☐ ☒

20. Special Education

Yes No N/A

- 20.1 Does the district monitor, analyze and adjust staffing ratios, class sizes and caseload sizes to align with statutory requirements and industry standards? ☒ ☐ ☐

- 20.2 Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)? ☒ ☐ ☐

- 20.3 Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)? ☒ ☐ ☐

- 20.4 Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)? ☐ ☒ ☐

The district does not charge indirect costs to special education, so the total costs of special education are not reflected.

- 20.5 Is the district's contribution rate to special education at or below the statewide average contribution rate? ☐ ☒ ☐

The district's 2019-20 unaudited actuals special education maintenance-of-effort report (Form SEMA) shows total district expenditures for special education to be \$489,341, with \$365,465 or 74.69% as the district's contribution.

According to the district's 2020-21 unaudited actuals Form SEMA, the total district expenditures for special education were projected to be \$304,493, with \$192,924 or 63.36% as the district's projected contribution.

The last published statewide average contribution rate was 67.17% in 2019-20.

- 20.6 Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates? ☐ ☒ ☐

The district's 2018-19 identification rate is 30.89%, which is above both the countywide rate of 17.56% and statewide rate of 12.85% for the same period.

- 20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period? ☐ ☒ ☐

The special education local plan area performs this analysis, but the district does not perform this analysis.

Risk Score, 20 numbered sections only:**62.0%**

Key to Risk Score from 20 numbered sections only:*High Risk: 40% or more**Moderate Risk: 25-39.9%**Low Risk: 24.9% and lower*

District Fiscal Solvency Risk Level, all FHRA factors:**High**

(The existence of any condition from the Budget and Fiscal Status section, and/or a material weakness, will supersede the score above because it elevates the district's risk level.)



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Loleta Union Elementary School District

Jennifer Noga, CFE, Intervention Specialist
Julie Auvil, CPA, CGMA, CICA, Intervention
Specialist

March 10, 2022

Fiscal Crisis & Management Assistance Team

- FCMAT was established by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist California's local K-14 educational agencies in complying with fiscal accountability standards.
- FCMAT provides both management assistance and fiscal crisis prevention.
- FCMAT is an external, state agency.

2018-19 State Budget Act

- Provides for FCMAT to offer more proactive and preventive services by automatically engaging with a district under the following conditions:
 - Disapproved budget
 - Negative interim report certification
 - Three consecutive qualified interim report certifications
 - Downgrade of an interim certification by the county superintendent
 - “Lack of going concern” designation
- Under these conditions, FCMAT will perform a Fiscal Health Risk Analysis to determine the level of risk for fiscal insolvency.
- The analysis will not be performed more than once in a 12-month period.

2018-19 State Budget Act (cont.)

- FCMAT's engagement builds on the county superintendent's oversight process and activities already in place.
- There is no cost to the county office or to the district for the analysis.
- The Loleta Union Elementary School District received a "lack of going concern" designation from the Humboldt County Office of Education.

Determining Fiscal Risk

- FCMAT has developed the Fiscal Health Risk Analysis tool to assess a district's risk of financial insolvency.
- The tool consists of 136 yes/no questions across 20 areas FCMAT has identified that most often lead to fiscal insolvency.
- The analysis focuses on essential functions and processes to determine the level of risk at the time of fieldwork.
- Each question is weighted, and each of the 20 areas is weighted based on high, moderate and low risk.
- Total risk score
 - High risk: 40% or more
 - Moderate risk: 25-39%
 - Low risk: 24% and lower

Determining Fiscal Risk

- FCMAT visited the district on January 18-20, 2022.
- The team conducted interviews, collected data and reviewed numerous documents and financial reports provided by the district. Following fieldwork, FCMAT continued to review and analyze the documents.
- The district's 2021-22 adopted budget was used as the baseline for the fiscal health risk analysis.
- District's Risk Score: 62.0% (High Risk).

Summary of Responses

Topic	Yes	No	N/A	% Total*
Annual Independent Audit Report	3	1	0	0.1%
Budget Development and Adoption	3	9	0	6.9%
Budget Monitoring and Updates	3	7	0	6.9%
Cash Management	2	5	0	8.0%
Charter Schools	0	0	4	0.0%
Collective Bargaining Agreements	2	6	1	5.9%
Contributions and Transfers	1	2	0	2.0%
Deficit Spending	1	3	0	2.9%
Employee Benefits	2	3	0	1.4%
Enrollment and Attendance	3	6	1	4.7%
Facilities	2	6	0	0.5%

Topic	Yes	No	N/A	% Total*
Fund Balance and Reserve for Economic Uncertainty	2	2	1	1.6%
General Fund - Current Year	3	3	1	2.2%
Information Systems & Data Management	2	2	2	2.0%
Internal Controls and Fraud Prevention	5	8	0	5.1%
Leadership and Stability	2	5	1	3.7%
Multiyear Projections	1	2	1	2.0%
Non-Voter-Approved Debt and Risk Management	0	0	4	0.0%
Position Control	0	5	1	4.9%
Special Education	3	4	0	1.4%
Totals	40	79	17	62.0%

*Category values provided are subject to minor rounding errors and are for information purposes only.

Major Risk Factors

- Budget Development and Monitoring
- Cash Management
- Collective Bargaining Agreements
- Enrollment and Attendance
- Internal Controls and Fraud
- Leadership and Stability
- Position Control

Budget Development and Monitoring

- Budget documents did not contain written budget assumptions and multiyear projections that are well articulated.
- Budget was created using inaccurate information from the financial system's position control module.
- Budget development process did not include formal input sessions from staff or the governing board. Community input is limited to the Local Control and Accountability Plan (LCAP) process.
- There is no documented procedure or board policy for evaluating proposed grants and their potential multiyear impact.

Cash Management

- Bank accounts are not reconciled monthly.
- Cash flow projection did not show insufficient cash, although the general fund required an interfund transfer, and the district had to approve a temporary loan from the county office.
- The cafeteria fund had insufficient funds and required assistance from the general fund.
- Cash flow projections are only completed for the current year and only the general fund.

Collective Bargaining Agreements

- The district has not completed an Assembly Bill 1200 disclosure document for settlements in collective bargaining agreements since June 2019.
- AB 1200 disclosures are presettlement cost analyzes related to tentative agreements and include signatures from both the superintendent and CBO certifying that the district can afford the terms of the agreement for both current and subsequent years.
- Without this analysis and disclosure document, the district does not release information to the public regarding settlements with its unions and determine whether it can afford the terms of the agreement.

Enrollment and Attendance

- Enrollment and average daily attendance (ADA) data is not monitored and analyzed.
- Historical enrollment and ADA data is not tracked to establish future trends.
- Processes and procedures were reported to have been established for monthly reconciliations of attendance; however, FCMAT found inaccuracies that could mean a misstatement of ADA.
- Interdistrict attendance requests are granted without following the district's Board Policy 5117(a).

Internal Controls and Fraud Prevention

- In accounts payable, one person can control the process from beginning to end: add a vendor, make payments, receive checks, mail checks and reconciles cash.
- In accounts receivable, one person opens the mail, processes checks for deposit, enters amounts into the accounting software and reconciles the bank account.
- Purchasing and contracts may not be following bid limits and bidding requirements for public projects.
- In payroll, one person can control the process from beginning to end: add an employee, process payroll, receives payroll warrants, distributes them and reconciles cash.
- There are no established processes for collecting and following up on reports of possible fraud.

Leadership and Stability

- The district has struggled to hire and retain a CBO. It has no one in that position.
- No training on financial management and budget are provided to department administrators responsible for budget management.
- Board members have not attended training on the budget at least every two years.
- There is no coordinated effort to execute a consistent process to review and revise board policies and administrative regulations.

Position Control

- Position control data maintained within the financial system was inaccurate, and the district was working to verify and correct this.
- No process for reconciling budget, payroll and position control regularly, at least at budget adoption and interim reporting periods.
- A budget source for each new position and extra assignments are not identified before the expenditure is authorized by the governing board.

Next Steps

- Intended as a road map for improvement.
- Use the report to create an approach to improve those areas where weaknesses were identified.
- Districts that do well prepare a detailed plan and execute that plan.
- District should do a self-evaluation in 6-12 months to gauge improvement in targeted areas.

Questions?

Thank you!

Checks Dated 02/24/2022 through 03/07/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000161970	02/24/2022	BCC FUNDING X LLC	01-5623		199.04
3000161971	02/24/2022	COAST COUNTIES PETERBILT	01-5635		2,186.07
3000161972	02/24/2022	PEARSON EDUCATION	01-5800		117.45
3000161973	02/24/2022	PG&E	01-5520		1,286.92
			Total Number of Checks	4	3,789.48

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	4	3,789.48
		Total Number of Checks	4
		Less Unpaid Tax Liability	.00
		Net (Check Amount)	3,789.48

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

Page 1 of 1

RESOLUTION

**BEFORE THE BOARD OF TRUSTEES OF THE
LOLETA UNION ELEMENTARY SCHOOL DISTRICT
HUMBOLDT COUNTY, CALIFORNIA**

In the Matter of the Elimination of Certain)
Positions in the Permanent Classified)
Service and Directing Notification of)
Classified Employees)

RESOLUTION NO. 22-04

WHEREAS, Loleta Union Elementary School District ("District") maintains the following positions within the classified/management service:

- 1. Custodial (11 month position)*
- 2. Cook Assistant (11 month position)*
- 3. Office Secretary (10 Month position)*
- 4. Student Support Services Coordinator (10 month position)*
- 5. Student Support Specialist (10 month position)*
- 6. Instructional Aide Level 1 (10 month positions)*
- 7. Instructional Aide Level 2 (10 month position)*
- 8. Instructional Aide Level 3*
- 9. Special Circumstances Instructional Assistants ("SCIAs") (10 month positions)*

WHEREAS, due to cause, including lack of work and/or lack of funds and/or for compliance with the seniority requirements of the Education Code, the Board of Trustees hereby finds that it will be necessary to eliminate certain services to the following extent:

- 1. 1.0 FTE Custodial (11 month position)*
- 2. 0.5 FTE Cook Assistant (11 month position)*
- 3. 1.0 FTE Office Secretary (10 Month position)*
- 4. 0.82 FTE Student Support Services Coordinator (10 month position)*
- 5. 1.0 FTE Student Support Specialist (10 month position)*
- 6. 2.8125 FTE Instructional Aide Level 1 (10 month positions)*
- 7. 0.69 FTE Instructional Aide Level 2 (10 month position)*

8. **2.56 FTE Instructional Aide Level 3**
9. **0.42 FTE Special Circumstances Instructional Assistants
("SCIAs") (10 month positions)**

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees that as of the end of the 2021-2022 school year the above-referenced classified positions shall be eliminated or reduced by the District be to the extent set forth herein.

BE IT FURTHER RESOLVED that, pursuant to Education Code sections 45117, 45298, and 45308, the Superintendent or Superintendent's designee is authorized and directed to initiate and pursue procedures necessary terminate the employment of classified employees due to the elimination of the above-referenced classified positions.

The foregoing Resolution was passed and adopted by the Board of Trustees of the Loleta Union Elementary School District on March 10, 2022, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

President, Board of Trustees

I, Charmin Bailey, Secretary/Clerk of the Board of Trustees, do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees of the District at its meeting on March 10, 2022.

Clerk/Secretary, Board of Trustees



Loleta
Union Elementary School District

700 Loleta Drive
P.O. Box 547
Loleta, CA 95551
Ph:707-733-5705
Fax:707-733-5367
Superintendent/principal
Autumn Chapman
achapman@loleta.org
Loletaschool.org

March 10, 2022

**RECOMMENDATION OF AUTUMN CHAPMAN, SUPERINTENDENT,
CONCERNING REDUCTION OF PERMANENT CLASSIFIED SERVICES
FOR THE 2022-2023 SCHOOL YEAR**

Dear Board of Trustees:

I, Autumn Chapman, Superintendent, of the Loleta Union Elementary School District hereby recommend to you that, due to lack of work and/or lack of funds and/or compliance with the seniority requirements of the Education Code, the classified positions below be eliminated effective at the end of the 2021-2022 school year,

- 1. 1.0 FTE Custodial (11 month position)***
- 2. 0.5 FTE Cook Assistant (11 month position)***
- 3. 1.0 FTE Office Secretary (10 Month position)***
- 4. 0.82 FTE Student Support Services Coordinator (10 month position)***
- 5. 1.0 FTE Student Support Specialist (10 month position)***
- 6. 2.8125 FTE Instructional Aide Level 1 (10 month positions)***
- 7. 0.69 FTE Instructional Aide Level 2 (10 month position)***
- 8. 2.56 FTE Instructional Aide Level 3***
- 9. 0.42 FTE Special Circumstances Instructional Assistants ("SCIAs") (10 month positions)***

Respectfully submitted,

Autumn L Chapman

Autumn Chapman, Superintendent

COOPERATIVE AGREEMENT FOR SCHOOL BUSINESS SUPPORT SERVICES

With District concurrence, the Humboldt County Office of Education (HCOE) will enter into an agreement to provide school business support services to the Loleta Union Elementary School District.

HCOE shall provide the services of a qualified individual to perform the specified business services as described in Attachment A. Such person shall be housed at the county office site but will be available to travel to the District to work as needed. HCOE shall provide the Workers' Compensation coverage as required by law. The parties acknowledge that the person employed by HCOE to provide these services is an employee of HCOE and does not have an employment relationship with the District. The overall supervision, direction and evaluation of this person will be provided by the HCOE Business Services administration with input from the District administration.

The District agrees to reimburse HCOE in the amount of \$2,800 per attached service (annual fee is \$8,500 which has been pro-rated for the remainder of the fiscal year). This represents staff compensation, materials, supplies and travel time necessary to carry out the assigned duties. Payments shall be paid by inter-district transfer prepared by HCOE in June 2022.

The term of this agreement shall be from March 1, 2022 through June 30, 2022 and will be provided on a year-to-year basis. During the contract period, this agreement may be terminated at any time 60 days after mutual agreement by both parties.

HCOE and the District shall indemnify, hold harmless and defend each other and their Boards of Trustees, officers, agents and employees from and against all claims, damages, losses and expenses, including reasonable costs and attorneys' fees, arising out of or resulting from the performance of this agreement, excepting only such injury or harm as may be caused solely and exclusively by the fault or negligence of HCOE or the District.

The District shall waive any and all possible conflict of interests by HCOE that may occur because of the requirements on HCOE to carry out its fiscal monitoring and other fiduciary responsibilities.

Notice pursuant to this agreement shall be by first class United States mail, postage prepaid addressed as follows:

HCOE: Michael Davies- Hughes, Superintendent
Humboldt County Office of Education
901 Myrtle Avenue, Eureka, CA 95501

DISTRICT: Autumn Chapman, Superintendent
Loleta Union Elementary School District
700 Loleta Dr, Loleta CA 95551

This agreement contains all of the terms agreed to by HCOE and the District on this matter and any oral representations or other agreements by the parties are of no force or effect.

Date: _____

Date: _____

By: _____
Michael Davies-Hughes, Superintendent

By: _____
Autumn Chapman, Superintendent

**COOPERATIVE AGREEMENT FOR
SCHOOL BUSINESS SUPPORT SERVICES**

ATTACHMENT A: BUDGET SUPPPORT

HCOE agrees to provide the following school business support services:

- Prepare and review budget interim and adoption reports based on district assumptions and direction.
- Respond to District administration and staff as requested in a timely manner.
- Assist with data requests related to budget and finance.
- Assist with staff training in budget processes.

The District agrees to:

- Communicate with HCOE staff in a timely manner regarding fiscal aspects of the district.
- Respond to data requests by HCOE staff and provide local assumptions for the budget.
- Process all other fiscal aspects of the district (payroll, accounts payable/receivables, etc).
- Complete and submit all financial reports required in a timely manner.

HCOE: Initials: _____

DISTRICT: Initials: _____

Date: _____

Date: _____

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: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: _____

Telephone: _____

Title: _____

E-mail: _____

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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?	n/a	
		• 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?	n/a	
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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	98.58	94.78	93.84	94.78	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)	98.58	94.78	93.84	94.78	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.98	0.94	0.94	0.94	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	0.10	0.10	0.10	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.98	1.04	1.04	1.04	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	99.56	95.82	94.88	95.82	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	100.44	94.78		
Charter School	0.00	0.00		
Total ADA	100.44	94.78	-5.6%	Not Met
1st Subsequent Year (2022-23)				
District Regular	100.44	93.84		
Charter School				
Total ADA	100.44	93.84	-6.6%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	93.00	93.84		
Charter School				
Total ADA	93.00	93.84	0.9%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

ADA estimates based on current student attendance. Multi-Year projections based on current enrollment and trends.

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	108	106		
Charter School				
Total Enrollment	108	106	-1.9%	Met
1st Subsequent Year (2022-23)				
District Regular	100	106		
Charter School				
Total Enrollment	100	106	6.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	100	106		
Charter School				
Total Enrollment	100	106	6.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Multi-Year enrollment estimates based on current student enrollment and trends.

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	109	123	
Charter School			
Total ADA/Enrollment	109	123	88.6%
Second Prior Year (2019-20)			
District Regular	95	98	
Charter School			
Total ADA/Enrollment	95	98	96.9%
First Prior Year (2020-21)			
District Regular	95	96	
Charter School	0		
Total ADA/Enrollment	95	96	99.0%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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	94	106		
Charter School	0			
Total ADA/Enrollment	94	106	88.7%	Met
1st Subsequent Year (2022-23)				
District Regular	94	106		
Charter School				
Total ADA/Enrollment	94	106	88.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	94	106		
Charter School				
Total ADA/Enrollment	94	106	88.7%	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: -2.0% to +2.0%

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	1,273,955.00	1,194,687.00	-6.2%	Not Met
1st Subsequent Year (2022-23)	1,317,810.00	1,257,764.00	-4.6%	Not Met
2nd Subsequent Year (2023-24)	1,264,843.00	1,304,089.00	3.1%	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)

District LCFF revenue has decreased in the current and first multi-years due to a decrease in student enrollment and ADA. Then the second multi-year had an increase in LCFF revenues, due to an increase in projected enrollment and ADA.

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)	752,417.93	1,055,161.02	71.3%
Second Prior Year (2019-20)	854,921.55	1,114,773.51	76.7%
First Prior Year (2020-21)	631,985.95	977,927.81	64.6%
	Historical Average Ratio:		70.9%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	65.9% to 75.9%	65.9% to 75.9%	65.9% to 75.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	824,195.00	1,157,416.00	71.2%	Met
1st Subsequent Year (2022-23)	680,908.00	903,829.00	75.3%	Met
2nd Subsequent Year (2023-24)	689,492.00	950,090.00	72.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	1,033,326.00	1,084,120.00	4.9%	No
1st Subsequent Year (2022-23)	474,053.00	529,492.00	11.7%	Yes
2nd Subsequent Year (2023-24)	474,053.00	336,951.00	-28.9%	Yes

Explanation:
(required if Yes)

First multi-year includes carryover one-time federal funds to help with learning loss due to COVID-19. Second multi-year had CSI funds removed, since there is no guarantee the district will receive these funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	162,484.00	365,035.00	124.7%	Yes
1st Subsequent Year (2022-23)	157,665.00	188,207.00	19.4%	Yes
2nd Subsequent Year (2023-24)	157,665.00	165,187.00	4.8%	No

Explanation:
(required if Yes)

For current year new state funding came in for the Expanded Learning Opportunity Program, Pre-K Implementation and Development, Educator Effectiveness and Special Ed. Dispute Prevention and Learning Recovery Grants. The first multi-year increased due to carryover revenue from the Educator Effectiveness Block Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	171,292.00	182,843.00	6.7%	Yes
1st Subsequent Year (2022-23)	169,292.00	131,900.00	-22.1%	Yes
2nd Subsequent Year (2023-24)	169,292.00	131,900.00	-22.1%	Yes

Explanation:
(required if Yes)

Current year increased due to refund of prior year AT&T bill overpayment. The multi-years decreased due to Special Education Revenue was reduced based upon updated estimates from the Humboldt Del Norte SELPA and changes in ADA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	145,490.00	180,055.00	23.8%	Yes
1st Subsequent Year (2022-23)	85,506.00	91,493.00	7.0%	Yes
2nd Subsequent Year (2023-24)	76,881.00	88,636.00	15.3%	Yes

Explanation:
(required if Yes)

Increases in books and supplies were due to the allocation of one-time Grant funds that were included to provide additional supports in response to COVID-19.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	513,736.00	553,582.00	7.8%	Yes
1st Subsequent Year (2022-23)	374,614.00	422,047.00	12.7%	Yes
2nd Subsequent Year (2023-24)	381,711.00	267,069.00	-30.0%	Yes

Explanation:
(required if Yes)

Increases in services and other operating expenditures were due to the allocation of one-time grant to provide additional supports in response to COVID-19.

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)	1,367,102.00	1,631,998.00	19.4%	Not Met
1st Subsequent Year (2022-23)	801,010.00	849,599.00	6.1%	Not Met
2nd Subsequent Year (2023-24)	801,010.00	634,038.00	-20.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	659,226.00	733,637.00	11.3%	Not Met
1st Subsequent Year (2022-23)	460,120.00	513,540.00	11.6%	Not Met
2nd Subsequent Year (2023-24)	458,592.00	355,705.00	-22.4%	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)

First multi-year includes carryover one-time federal funds to help with learning loss due to COVID-19. Second multi-year had CSI funds removed, since there is no guarantee the district will receive these funds.

Explanation:

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

For current year new state funding came in for the Expanded Learning Opportunity Program, Pre-K Implementation and Development, Educator Effectiveness and Special Ed. Dispute Prevention and Learning Recovery Grants. The first multi-year increased due to carryover revenue from the Educator Effectiveness Block Grant.

Explanation:

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

Current year increased due to refund of prior year AT&T bill overpayment. The multi-years decreased due to Special Education Revenue was reduced based upon updated estimates from the Humboldt Del Norte SELPA and changes in ADA.

- 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)

Increases in books and supplies were due to the allocation of one-time Grant funds that were included to provide additional supports in response to COVID-19.

Explanation:

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

Increases in services and other operating expenditures were due to the allocation of one-time grant to provide additional supports in response to COVID-19.

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	76,063.62	103,334.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		103,334.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.1%	6.4%	10.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	2.1%	3.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(1,659.00)	1,206,214.00	0.1%	Met
1st Subsequent Year (2022-23)	(53,655.00)	1,112,490.00	4.8%	Not Met
2nd Subsequent Year (2023-24)	78,243.00	1,022,545.00	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 NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

District Deficit increased in first multi-year as staffing shifted to unrestricted resources due to the loss of one time revenue.

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.

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Fiscal Year		
Current Year (2021-22)	158,008.00	Met
1st Subsequent Year (2022-23)	127,373.00	Met
2nd Subsequent Year (2023-24)	205,616.00	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2021-22)	(80,241.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The addition of multiple new positions not budgeted at Adoption has caused the district to project negative cash balance in June 2022. Prop 39 funds owed to CDE will not be required to repay by June 30, 2022 as included in the cash flow, so this will allow the district to end in positive cash balance. These funds will be required to be repaid in 22/23 impacting the cash flow in MYP 1.

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.)	94	94	94
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 01I, objects 1000-7999) (Form MYPI, Line B11)	3,177,384.00	2,137,998.00	1,859,884.00
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)	3,177,384.00	2,137,998.00	1,859,884.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	158,869.20	106,899.90	92,994.20
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)	158,869.20	106,899.90	92,994.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	65,660.00	5.00	66,248.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	136,525.00	136,525.00
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)	65,660.00	136,530.00	202,773.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.07%	6.39%	10.90%
District's Reserve Standard (Section 10B, Line 7):	158,869.20	106,899.90	92,994.20
Status:	Not 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 NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Reserves were utilized to support expenditures and to maintain a positive cash flow in the general fund for the current year. Reductions to expenses will need to be made to bring reserves up to the minimum in the multi-years.

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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

We have temporarily borrowed funds from HCOE to support cashflow.

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)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(504,400.00)	(478,731.00)	-5.1%	(25,669.00)	Not Met
1st Subsequent Year (2022-23)	(522,781.00)	(451,216.00)	-13.7%	(71,565.00)	Not Met
2nd Subsequent Year (2023-24)	(522,781.00)	(455,588.00)	-12.9%	(67,193.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	185,369.00	185,369.00	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)	128,400.00	124,559.00	-3.0%	(3,841.00)	Met
1st Subsequent Year (2022-23)	112,639.00	208,661.00	85.2%	96,022.00	Not Met
2nd Subsequent Year (2023-24)	114,639.00	72,455.00	-36.8%	(42,184.00)	Not 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)

Unrestricted contributions decreased due to shifting the cost of the new positions to restricted funds.

- 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)

Transfers in from the special reserve were required in the current year to support deficit spending due to the increase in salaries.

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

Explanation:
(required if NOT met)

The first multi-year the transfers out increased to move money back in reserves. The second year decreased due to the decrease in expenses in the cafeteria fund.

- 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)

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?

n/a

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?

Yes

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
0.00	0.00
0.00	0.00
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.

Data must be entered.

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
0.00	0.00
0.00	0.00
0.00	0.00

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

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

6,600.00	0.00
6,600.00	0.00
6,600.00	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)

6,600.00	0.00
6,600.00	0.00
6,600.00	0.00

- d. Number of retirees receiving OPEB benefits

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

1	0
1	0
1	0

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.5	12.3	7.5	7.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7,350

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
128,065	75,157	75,157
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
11,042	4,730	4,173
-8.6%	-57.2%	-11.8%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	Yes	No
No	Yes	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

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	16.1	24.5	10.0	10.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6,895

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
89,594	55,976	55,976
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
12,560	3,757	4,002
84.0%	-70.1%	6.5%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	Yes	No
No	Yes	No

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	1.0	1.0	1.0	1.0

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.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
25,788	25,788	25,788
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

- 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)

Yes

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

No

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

No

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

No

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?

No

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

No

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

No

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.)

No

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,508.00	19,019.00	6,721.79	19,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,188.00	67,826.00	12,883.48	67,826.00	0.00	0.0%
5) TOTAL, REVENUES			1,464,114.00	1,497,917.00	789,942.21	1,497,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	329,923.00	420,065.00	268,319.25	420,065.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,718.00	144,131.00	95,864.28	144,131.00	0.00	0.0%
3) Employee Benefits		3000-3999	288,164.00	259,999.00	164,048.86	259,999.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,711.00	54,836.00	21,492.57	54,836.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	204,612.00	239,346.00	160,319.66	239,346.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,290.00)	(4,166.00)	0.00	(4,166.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			1,190,338.00	1,157,416.00	739,749.62	1,157,416.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,776.00	340,501.00	50,192.59	340,501.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
b) Transfers Out		7600-7629	23,422.00	48,798.00	23,422.00	48,798.00	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	(281,185.00)	(478,731.00)	0.00	(478,731.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(304,607.00)	(342,160.00)	(23,422.00)	(342,160.00)		

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)			(30,831.00)	(1,659.00)	26,770.59	(1,659.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	159,666.65	159,667.00		159,667.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,666.65	159,667.00		159,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,666.65	159,667.00		159,667.00		
2) Ending Balance, June 30 (E + F1e)			128,835.65	158,008.00		158,008.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	112,617.00	91,348.00		91,348.00		
Litigation	0000	9780	104,000.00					
Donations	0000	9780	2,640.00					
State Lottery Revenue	1100	9780	5,977.00					
Litigation	0000	9780		86,908.00				
Donations	0000	9780		4,440.00				
Litigation	0000	9780				86,908.00		
Donations	0000	9780				4,440.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	136,139.00	65,660.00		65,660.00		
Unassigned/Unappropriated Amount		9790	(120,920.35)	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	657,004.00	672,976.00	371,434.00	672,976.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	173,750.00	138,814.00	76,530.00	138,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,567.00	3,528.00	1,786.01	3,528.00	0.00	0.0%
Timber Yield Tax		8022	4,878.00	3,402.00	1,534.68	3,402.00	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	329,522.00	342,061.00	171,030.71	342,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,633.00	13,374.00	10,066.09	13,374.00	0.00	0.0%
Prior Years' Taxes		8043	133.00	167.00	711.81	167.00	0.00	0.0%
Supplemental Taxes		8044	2,542.00	5,637.00	1,604.26	5,637.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,050.00	14,728.00	8,687.38	14,728.00	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			1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		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			224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,055.00	3,055.00	0.00	3,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,300.00	15,811.00	6,721.79	15,811.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	153.00	153.00	0.00	153.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,508.00	19,019.00	6,721.79	19,019.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,200.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,500.00	1,500.00	1,500.00	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	8,988.00	63,326.00	11,383.48	63,326.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,188.00	67,826.00	12,883.48	67,826.00	0.00	0.0%
TOTAL, REVENUES			1,464,114.00	1,497,917.00	789,942.21	1,497,917.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	235,423.00	331,136.00	214,828.97	331,136.00	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	94,500.00	88,929.00	53,490.28	88,929.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			329,923.00	420,065.00	268,319.25	420,065.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,048.00	0.00	7,994.75	0.00	0.00	0.0%
Classified Support Salaries		2200	37,401.00	33,973.00	22,149.21	33,973.00	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	114,269.00	110,158.00	65,720.32	110,158.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,718.00	144,131.00	95,864.28	144,131.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	68,954.00	70,230.00	45,399.61	70,230.00	0.00	0.0%
PERS		3201-3202	81,811.00	33,072.00	22,009.87	33,072.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,497.00	17,387.00	11,071.30	17,387.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	102,864.00	122,419.00	74,509.27	122,419.00	0.00	0.0%
Unemployment Insurance		3501-3502	228.00	2,750.00	1,801.11	2,750.00	0.00	0.0%
Workers' Compensation		3601-3602	9,075.00	14,141.00	9,257.70	14,141.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,600.00	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	2,135.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			288,164.00	259,999.00	164,048.86	259,999.00	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	42,995.00	54,836.00	21,492.57	54,836.00	0.00	0.0%
Noncapitalized Equipment		4400	716.00	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			43,711.00	54,836.00	21,492.57	54,836.00	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	7,278.00	7,673.00	1,043.90	7,673.00	0.00	0.0%
Dues and Memberships		5300	4,160.00	4,825.00	4,318.49	4,825.00	0.00	0.0%
Insurance		5400-5450	14,415.00	14,415.00	13,206.64	14,415.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,293.00	34,293.00	18,509.49	34,293.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,609.00	14,011.00	5,756.95	14,011.00	0.00	0.0%
Transfers of Direct Costs		5710	1,100.00	1,100.00	0.00	1,100.00	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	119,107.00	131,829.00	92,668.88	131,829.00	0.00	0.0%
Communications		5900	9,650.00	31,200.00	24,815.31	31,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,612.00	239,346.00	160,319.66	239,346.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,500.00	13,500.00	0.00	13,500.00	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)			13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,290.00)	(4,166.00)	0.00	(4,166.00)	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			(6,290.00)	(4,166.00)	0.00	(4,166.00)	0.00	0.0%
TOTAL, EXPENDITURES			1,190,338.00	1,157,416.00	739,749.62	1,157,416.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	185,369.00	0.00	185,369.00	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	185,369.00	0.00	185,369.00	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	23,422.00	48,798.00	23,422.00	48,798.00	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			23,422.00	48,798.00	23,422.00	48,798.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(281,185.00)	(478,731.00)	0.00	(478,731.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(281,185.00)	(478,731.00)	0.00	(478,731.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(304,607.00)	(342,160.00)	(23,422.00)	(342,160.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	711,505.00	867,735.00	397,215.69	867,735.00	0.00	0.0%
3) Other State Revenue		8300-8599	165,931.00	346,016.00	116,295.75	346,016.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,674.00	115,017.00	71,280.00	115,017.00	0.00	0.0%
5) TOTAL, REVENUES			1,009,110.00	1,328,768.00	584,791.44	1,328,768.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	309,555.00	327,328.00	127,944.03	327,328.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,687.00	545,771.00	281,454.53	545,771.00	0.00	0.0%
3) Employee Benefits		3000-3999	233,232.00	439,114.00	169,855.40	439,114.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,942.00	125,219.00	53,453.34	125,219.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	268,678.00	314,236.00	43,679.13	314,236.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	75,879.00	68,909.00	75,879.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,289.00	63,696.00	0.00	63,696.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,290.00	4,166.00	0.00	4,166.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,296,673.00	1,895,409.00	745,295.43	1,895,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,563.00)	(566,641.00)	(160,503.99)	(566,641.00)		
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	75,761.00	75,761.00	75,761.00	75,761.00	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	281,185.00	478,731.00	0.00	478,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			205,424.00	402,970.00	(75,761.00)	402,970.00		

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)			(82,139.00)	(163,671.00)	(236,264.99)	(163,671.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,670.08	163,671.00		163,671.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,670.08	163,671.00		163,671.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,670.08	163,671.00		163,671.00		
2) Ending Balance, June 30 (E + F1e)			81,531.08	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	105,097.15	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	(23,566.07)	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	42,546.00	31,344.00	0.00	31,344.00	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	58,158.00	55,703.00	31,954.00	55,703.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,343.00	6,070.00	2,999.00	6,070.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	168,000.00	194,268.00	149,880.99	194,268.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	436,458.00	580,350.00	212,381.70	580,350.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			711,505.00	867,735.00	397,215.69	867,735.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	4,998.00	6,305.00	(128.25)	6,305.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	74,520.00	85,400.00	0.00	85,400.00	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	86,413.00	254,311.00	116,424.00	254,311.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			165,931.00	346,016.00	116,295.75	346,016.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	131,674.00	115,017.00	71,280.00	115,017.00	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			131,674.00	115,017.00	71,280.00	115,017.00	0.00	0.0%
TOTAL, REVENUES			1,009,110.00	1,328,768.00	584,791.44	1,328,768.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	309,352.00	273,934.00	97,354.05	273,934.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	51,640.00	29,932.38	51,640.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203.00	1,754.00	657.60	1,754.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			309,555.00	327,328.00	127,944.03	327,328.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	235,445.00	377,190.00	188,000.62	377,190.00	0.00	0.0%
Classified Support Salaries		2200	41,932.00	83,729.00	46,213.59	83,729.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,474.00	37,014.00	20,114.90	37,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	26,807.00	17,411.95	26,807.00	0.00	0.0%
Other Classified Salaries		2900	13,836.00	21,031.00	9,713.47	21,031.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,687.00	545,771.00	281,454.53	545,771.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	90,371.00	109,574.00	21,622.77	109,574.00	0.00	0.0%
PERS		3201-3202	50,559.00	131,614.00	63,563.47	131,614.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,554.00	47,735.00	23,232.74	47,735.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,621.00	121,028.00	48,933.31	121,028.00	0.00	0.0%
Unemployment Insurance		3501-3502	282.00	4,424.00	2,036.37	4,424.00	0.00	0.0%
Workers' Compensation		3601-3602	9,845.00	24,739.00	10,466.74	24,739.00	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			233,232.00	439,114.00	169,855.40	439,114.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,420.00	4,411.00	609.99	4,411.00	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	18,864.00	106,583.00	52,377.12	106,583.00	0.00	0.0%
Noncapitalized Equipment		4400	36,658.00	14,225.00	466.23	14,225.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,942.00	125,219.00	53,453.34	125,219.00	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	19,105.00	637.00	531.22	637.00	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	551.00	551.00	0.00	551.00	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	(1,100.00)	(1,100.00)	0.00	(1,100.00)	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	250,122.00	314,148.00	43,147.91	314,148.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,678.00	314,236.00	43,679.13	314,236.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	68,614.00	68,909.00	68,614.00	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	15,000.00	7,265.00	0.00	7,265.00	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			15,000.00	75,879.00	68,909.00	75,879.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	8,963.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,326.00	63,696.00	0.00	63,696.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			86,289.00	63,696.00	0.00	63,696.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,290.00	4,166.00	0.00	4,166.00	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			6,290.00	4,166.00	0.00	4,166.00	0.00	0.0%
TOTAL, EXPENDITURES			1,296,673.00	1,895,409.00	745,295.43	1,895,409.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,761.00	75,761.00	75,761.00	75,761.00	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			75,761.00	75,761.00	75,761.00	75,761.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
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	281,185.00	478,731.00	0.00	478,731.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			281,185.00	478,731.00	0.00	478,731.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			205,424.00	402,970.00	(75,761.00)	402,970.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
2) Federal Revenue		8100-8299	935,844.00	1,084,120.00	524,167.69	1,084,120.00	0.00	0.0%
3) Other State Revenue		8300-8599	184,439.00	365,035.00	123,017.54	365,035.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,862.00	182,843.00	84,163.48	182,843.00	0.00	0.0%
5) TOTAL, REVENUES			2,473,224.00	2,826,685.00	1,374,733.65	2,826,685.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	639,478.00	747,393.00	396,263.28	747,393.00	0.00	0.0%
2) Classified Salaries		2000-2999	633,405.00	689,902.00	377,318.81	689,902.00	0.00	0.0%
3) Employee Benefits		3000-3999	521,396.00	699,113.00	333,904.26	699,113.00	0.00	0.0%
4) Books and Supplies		4000-4999	104,653.00	180,055.00	74,945.91	180,055.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	473,290.00	553,582.00	203,998.79	553,582.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	105,584.00	98,614.00	105,584.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	99,789.00	77,196.00	0.00	77,196.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,487,011.00	3,052,825.00	1,485,045.05	3,052,825.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787.00)	(226,140.00)	(110,311.40)	(226,140.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
b) Transfers Out		7600-7629	99,183.00	124,559.00	99,183.00	124,559.00	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			(99,183.00)	60,810.00	(99,183.00)	60,810.00		

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)			(112,970.00)	(165,330.00)	(209,494.40)	(165,330.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	323,336.73	323,338.00		323,338.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,336.73	323,338.00		323,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,336.73	323,338.00		323,338.00		
2) Ending Balance, June 30 (E + F1e)			210,366.73	158,008.00		158,008.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	105,097.15	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	112,617.00	91,348.00		91,348.00		
Litigation	0000	9780	104,000.00					
Donations	0000	9780	2,640.00					
State Lottery Revenue	1100	9780	5,977.00					
Litigation	0000	9780		86,908.00				
Donations	0000	9780		4,440.00				
Litigation	0000	9780				86,908.00		
Donations	0000	9780				4,440.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	136,139.00	65,660.00		65,660.00		
Unassigned/Unappropriated Amount		9790	(144,486.42)	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	657,004.00	672,976.00	371,434.00	672,976.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	173,750.00	138,814.00	76,530.00	138,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,567.00	3,528.00	1,786.01	3,528.00	0.00	0.0%
Timber Yield Tax		8022	4,878.00	3,402.00	1,534.68	3,402.00	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	329,522.00	342,061.00	171,030.71	342,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,633.00	13,374.00	10,066.09	13,374.00	0.00	0.0%
Prior Years' Taxes		8043	133.00	167.00	711.81	167.00	0.00	0.0%
Supplemental Taxes		8044	2,542.00	5,637.00	1,604.26	5,637.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,050.00	14,728.00	8,687.38	14,728.00	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			1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,199,079.00	1,194,687.00	643,384.94	1,194,687.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
Special Education Entitlement		8181	42,546.00	31,344.00	0.00	31,344.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	58,158.00	55,703.00	31,954.00	55,703.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,343.00	6,070.00	2,999.00	6,070.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	168,000.00	194,268.00	149,880.99	194,268.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	436,458.00	580,350.00	212,381.70	580,350.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			935,844.00	1,084,120.00	524,167.69	1,084,120.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,055.00	3,055.00	0.00	3,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,298.00	22,116.00	6,593.54	22,116.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	74,520.00	85,400.00	0.00	85,400.00	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	86,566.00	254,464.00	116,424.00	254,464.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			184,439.00	365,035.00	123,017.54	365,035.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,200.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,500.00	1,500.00	1,500.00	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	8,988.00	63,326.00	11,383.48	63,326.00	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	131,674.00	115,017.00	71,280.00	115,017.00	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			153,862.00	182,843.00	84,163.48	182,843.00	0.00	0.0%
TOTAL, REVENUES			2,473,224.00	2,826,685.00	1,374,733.65	2,826,685.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	544,775.00	605,070.00	312,183.02	605,070.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	51,640.00	29,932.38	51,640.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,703.00	90,683.00	54,147.88	90,683.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			639,478.00	747,393.00	396,263.28	747,393.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	400,493.00	377,190.00	195,995.37	377,190.00	0.00	0.0%
Classified Support Salaries		2200	79,333.00	117,702.00	68,362.80	117,702.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,474.00	37,014.00	20,114.90	37,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,269.00	136,965.00	83,132.27	136,965.00	0.00	0.0%
Other Classified Salaries		2900	13,836.00	21,031.00	9,713.47	21,031.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			633,405.00	689,902.00	377,318.81	689,902.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	159,325.00	179,804.00	67,022.38	179,804.00	0.00	0.0%
PERS		3201-3202	132,370.00	164,686.00	85,573.34	164,686.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	40,051.00	65,122.00	34,304.04	65,122.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	161,485.00	243,447.00	123,442.58	243,447.00	0.00	0.0%
Unemployment Insurance		3501-3502	510.00	7,174.00	3,837.48	7,174.00	0.00	0.0%
Workers' Compensation		3601-3602	18,920.00	38,880.00	19,724.44	38,880.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,600.00	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	2,135.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			521,396.00	699,113.00	333,904.26	699,113.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,420.00	4,411.00	609.99	4,411.00	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	61,859.00	161,419.00	73,869.69	161,419.00	0.00	0.0%
Noncapitalized Equipment		4400	37,374.00	14,225.00	466.23	14,225.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,653.00	180,055.00	74,945.91	180,055.00	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	26,383.00	8,310.00	1,575.12	8,310.00	0.00	0.0%
Dues and Memberships		5300	4,160.00	4,825.00	4,318.49	4,825.00	0.00	0.0%
Insurance		5400-5450	14,415.00	14,415.00	13,206.64	14,415.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,844.00	34,844.00	18,509.49	34,844.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,609.00	14,011.00	5,756.95	14,011.00	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	369,229.00	445,977.00	135,816.79	445,977.00	0.00	0.0%
Communications		5900	9,650.00	31,200.00	24,815.31	31,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,290.00	553,582.00	203,998.79	553,582.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	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	98,319.00	98,614.00	98,319.00	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	15,000.00	7,265.00	0.00	7,265.00	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			15,000.00	105,584.00	98,614.00	105,584.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	8,963.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,826.00	77,196.00	0.00	77,196.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			99,789.00	77,196.00	0.00	77,196.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,487,011.00	3,052,825.00	1,485,045.05	3,052,825.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	185,369.00	0.00	185,369.00	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	185,369.00	0.00	185,369.00	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	99,183.00	124,559.00	99,183.00	124,559.00	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			99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(99,183.00)	60,810.00	(99,183.00)	60,810.00	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
Total, Restricted Balance		0.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,566.98	9,567.00		9,567.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,566.98	9,567.00		9,567.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,566.98	9,567.00		9,567.00		
2) Ending Balance, June 30 (E + F1e)			9,566.98	9,567.00		9,567.00		
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	9,566.98	9,567.00		9,567.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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								
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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
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								
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 - 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			0.00	0.00	0.00	0.00		
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%
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
8210	Student Activity Funds	9,567.00
Total, Restricted Balance		9,567.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,225.00	66,498.00	24,513.49	66,498.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,526.00	5,526.00	2,987.30	5,526.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	900.00	0.00	900.00	0.00	0.0%
5) TOTAL, REVENUES			88,651.00	72,924.00	27,500.79	72,924.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,668.00	75,877.00	36,779.66	75,877.00	0.00	0.0%
3) Employee Benefits		3000-3999	43,936.00	50,921.00	27,714.99	50,921.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,980.00	56,465.00	16,621.69	56,465.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,495.00	15,768.00	6,995.51	15,768.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			186,079.00	199,031.00	88,111.85	199,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,428.00)	(126,107.00)	(60,611.06)	(126,107.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,183.00	124,559.00	99,183.00	124,559.00	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			99,183.00	124,559.00	99,183.00	124,559.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,755.00	(1,548.00)	38,571.94	(1,548.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,309.61	8,310.00		8,310.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309.61	8,310.00		8,310.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309.61	8,310.00		8,310.00		
2) Ending Balance, June 30 (E + F1e)			10,064.61	6,762.00		6,762.00		
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	10,064.61	6,762.00		6,762.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	82,225.00	66,498.00	24,513.49	66,498.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,225.00	66,498.00	24,513.49	66,498.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,526.00	5,526.00	2,987.30	5,526.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,526.00	5,526.00	2,987.30	5,526.00	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	400.00	400.00	0.00	400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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			900.00	900.00	0.00	900.00	0.00	0.0%
TOTAL, REVENUES			88,651.00	72,924.00	27,500.79	72,924.00		

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	63,668.00	75,877.00	36,779.66	75,877.00	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			63,668.00	75,877.00	36,779.66	75,877.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,645.00	17,084.00	8,126.45	17,084.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,795.00	5,804.00	2,813.64	5,804.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,067.00	25,704.00	15,648.32	25,704.00	0.00	0.0%
Unemployment Insurance		3501-3502	33.00	379.00	181.36	379.00	0.00	0.0%
Workers' Compensation		3601-3602	1,396.00	1,950.00	945.22	1,950.00	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			43,936.00	50,921.00	27,714.99	50,921.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,114.00	9,706.00	9,213.73	9,706.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	54,866.00	46,759.00	7,407.96	46,759.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,980.00	56,465.00	16,621.69	56,465.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	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	3,393.00	2,700.00	2,476.43	2,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,578.00	12,578.00	4,053.08	12,578.00	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	524.00	490.00	466.00	490.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,495.00	15,768.00	6,995.51	15,768.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			186,079.00	199,031.00	88,111.85	199,031.00		

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	99,183.00	124,559.00	99,183.00	124,559.00	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			99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			99,183.00	124,559.00	99,183.00	124,559.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	6,762.00
Total, Restricted Balance		6,762.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,200.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,200.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	185,369.00	0.00	185,369.00	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	(185,369.00)	0.00	(185,369.00)		

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)			3,200.00	(185,369.00)	0.00	(185,369.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	185,368.67	185,369.00		185,369.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,368.67	185,369.00		185,369.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,368.67	185,369.00		185,369.00		
2) Ending Balance, June 30 (E + F1e)			188,568.67	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	175,487.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	13,081.67	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,200.00	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%
TOTAL, OTHER LOCAL REVENUE			3,200.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			3,200.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	185,369.00	0.00	185,369.00	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	185,369.00	0.00	185,369.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(185,369.00)	0.00	(185,369.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180.00	180.00	0.00	180.00	0.00	0.0%
5) TOTAL, REVENUES			180.00	180.00	0.00	180.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180.00	180.00	0.00	180.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180.00	180.00	0.00	180.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,370.02	10,370.00		10,370.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,370.02	10,370.00		10,370.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,370.02	10,370.00		10,370.00		
2) Ending Balance, June 30 (E + F1e)			10,550.02	10,550.00		10,550.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,550.02	10,550.00		10,550.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180.00	180.00	0.00	180.00	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			180.00	180.00	0.00	180.00	0.00	0.0%
TOTAL, REVENUES			180.00	180.00	0.00	180.00		

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

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

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

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	10,550.00
Total, Restricted Balance		10,550.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	75.00	75.00	0.00	75.00	0.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	0.00	75.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75.00	75.00	0.00	75.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	0.00	75.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,356.84	4,357.00		4,357.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,356.84	4,357.00		4,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,356.84	4,357.00		4,357.00		
2) Ending Balance, June 30 (E + F1e)			4,431.84	4,432.00		4,432.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,490.00	4,432.00		4,432.00		
Capital Outlay	0000	9780	4,490.00					
Capital Outlay	0000	9780		4,432.00				
Capital Outlay	0000	9780				4,432.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(58.16)	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	75.00	75.00	0.00	75.00	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			75.00	75.00	0.00	75.00	0.00	0.0%
TOTAL, REVENUES			75.00	75.00	0.00	75.00		

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

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

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

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

LOLETA UNION ELEMENTARY SCHOOL DISTRICT

ALL FUNDS

SECOND INTERIM WORKING BUDGET

FISCAL YEAR 2021-22

3/7/2022

	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS ----- Cafeteria Fund	Special Reserves	Bond Construction	----- OTHER FUND TYPES ----- State School Facilities	Capital Outlay	Retiree Fund	Student Activity	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,194,687	\$	\$ 1,194,687	\$	\$	\$	\$	\$	\$	\$	\$ 1,194,687
Federal Sources	216,385	867,735	1,084,120	66,498							1,150,618
Other State Sources	19,019	346,016	365,035	5,526							370,561
Other Local Sources	67,826	115,017	182,843	900			180	75			183,998
Total Revenue	1,497,917	1,328,768	2,826,685	72,924			180	75			2,899,864
B. EXPENDITURES											
Certificated Salaries	420,065	327,328	747,393								747,393
Classified Salaries	144,131	545,771	689,902	75,877							765,779
Employee Benefits	259,999	439,114	699,113	50,921							750,034
Supplies	54,836	125,219	180,055	56,465							236,520
Services & Other Operating	239,346	314,236	553,582	15,768							569,350
Capital Outlay	29,705	75,879	105,584								105,584
Other Outgo	13,500	63,696	77,196								77,196
Support Costs	(4,166)	4,166									
Total Expenditures	1,157,416	1,895,409	3,052,825	199,031							3,251,856
C. EXCESS REVENUES (EXPENDITURES)	340,501	(566,641)	(226,140)	(126,107)			180	75			(351,992)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	185,369		185,369	124,559							309,928
Interfund Transfers Out	(48,798)	(75,761)	(124,559)		(185,369)						(309,928)
Other Sources											
Other Uses											
Contributions	(478,731)	478,731									
Total Other Sources (Uses)	(342,160)	402,970	60,810	124,559	(185,369)						
E. FUND BALANCE INCREASE (DECREASE)	(1,659)	(163,671)	(165,330)	(1,548)	(185,369)		180	75			(351,992)
F. ADJUSTED BEGINNING BALANCE	159,667	163,671	323,338	8,310	185,369		10,370	4,357		9,567	541,310
G. ENDING BALANCE	\$ 158,008	\$ 0	\$ 158,008	\$ 6,762	\$ 0		\$ 10,550	\$ 4,432	\$	\$ 9,567	\$ 189,318

District Reserve of 2.07% includes:

Total General Fund Expenditures, Transfers out and Uses \$3,177,384
 Recommended Minimum Reserve Calculation at 5%: **\$158,869**
 Budgeted Reserve Level: 2.07%

General Fund Designated for Economic Uncertainty: \$ 65,660
 Special Reserve Fund Ending Balance: \$ (0)
 TOTAL: \$ 65,660

MULTI-YEAR BUDGET PROJECTION

LOLETA UNION ELEMENTARY SCHOOL DISTRICT											3/7/2022
ALL FUNDS	General Fund/TRANS	General Fund/TRANS	General Fund/TRANS	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria Fund	Special Reserves	Bond Construction	State School Facilities	Capital Outlay	Retiree Fund	Student Activity	Total All Funds
FISCAL YEAR 2022-23	Unrestricted	Restricted	Total								
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A. REVENUES											
Local Control Funding Formula	\$ 1,257,764	\$	\$ 1,257,764	\$	\$	\$	\$	\$	\$	\$	\$ 1,257,764
Federal Sources	216,385	313,107	529,492	66,498							595,990
Other State Sources	19,019	169,188	188,207	5,526							193,733
Other Local Sources	16,883	115,017	131,900	900			180	75			133,055
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Total Revenue	1,510,051	597,312	2,107,363	72,924			180	75			2,180,542
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B. EXPENDITURES											
Certificated Salaries	340,260	132,774	473,034								473,034
Classified Salaries	104,316	271,383	375,699	20,591							396,290
Employee Benefits	236,332	253,536	489,868	14,060							503,928
Supplies	47,210	44,283	91,493	11,965							103,458
Services & Other Operating	166,377	255,670	422,047	97,768							519,815
Capital Outlay											
Other Outgo	13,500	63,696	77,196								77,196
Support Costs	(4,166)	4,166									
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Total Expenditures	903,829	1,025,508	1,929,337	144,384							2,073,721
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C. EXCESS REVENUES (EXPENDITURES)	606,222	(428,196)	178,026	(71,460)			180	75			106,821
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D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				72,136	136,525						208,661
Interfund Transfers Out	(208,661)		(208,661)								(208,661)
Other Sources											
Other Uses											
Contributions	(451,216)	451,216									
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Total Other Sources (Uses)	(659,877)	451,216	(208,661)	72,136	136,525						
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E. FUND BALANCE INCREASE (DECREASE)	(53,655)	23,020	(30,635)	676	136,525		180	75			106,821
F. ADJUSTED BEGINNING BALANCE	158,008	0	158,008	6,762	(0)		10,550	4,432		9,567	189,318
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G. ENDING BALANCE	\$ 104,353	\$ 23,020	\$ 127,373	\$ 7,438	\$ 136,525	\$	\$ 10,730	\$ 4,507	\$	\$ 9,567	\$ 296,139
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Total General Fund Expenditures, Transfers out and Uses		\$2,137,998		District Reserve of 6.39% includes:							
Recommended Minimum Reserve Calculation at 5%:		\$106,900		General Fund Designated for Economic Uncertainty:				\$ 5			
Budgeted Reserve Level:		6.39%		Special Reserve Fund Ending Balance:				\$ 136,525			
				TOTAL:				\$ 136,530			

MULTI-YEAR BUDGET PROJECTION

LOLETA UNION ELEMENTARY SCHOOL DISTRICT												3/7/2022
ALL FUNDS												
SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2023-24	General	General	General	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----					
	Fund/TRANS Unrestricted	Fund/TRANS Restricted	Fund/TRANS Total	Cafeteria Fund	Special Reserves	Bond Construction	State School Facilities	Capital Outlay	Retiree Fund	Student Activity	Total All Funds	
A. REVENUES												
Local Control Funding Formula	\$ 1,304,089	\$	\$ 1,304,089	\$	\$	\$	\$	\$	\$	\$	\$	1,304,089
Federal Sources	216,385	120,566	336,951	66,498								403,449
Other State Sources	19,019	146,168	165,187	5,526								170,713
Other Local Sources	16,883	115,017	131,900	900			180	75				133,055
Total Revenue	1,556,376	381,751	1,938,127	72,924			180	75				2,011,306
B. EXPENDITURES												
Certificated Salaries	343,950	133,257	477,207									477,207
Classified Salaries	105,305	274,396	379,701	20,974								400,675
Employee Benefits	240,237	257,383	497,620	14,399								512,019
Supplies	47,352	41,284	88,636	11,965								100,601
Services & Other Operating	203,912	63,157	267,069	97,768								364,837
Capital Outlay												
Other Outgo	13,500	63,696	77,196									77,196
Support Costs	(4,166)	4,166										
Total Expenditures	950,090	837,339	1,787,429	145,106								1,932,535
C. EXCESS REVENUES (EXPENDITURES)	606,286	(455,588)	150,698	(72,182)			180	75				78,771
D. OTHER FINANCING SOURCES/USES												
Interfund Transfers In				72,455								72,455
Interfund Transfers Out	(72,455)		(72,455)									(72,455)
Other Sources												
Other Uses												
Contributions	(455,588)	455,588										
Total Other Sources (Uses)	(528,043)	455,588	(72,455)	72,455								
E. FUND BALANCE INCREASE (DECREASE)	78,243		78,243	273			180	75				78,771
F. ADJUSTED BEGINNING BALANCE	104,353	23,020	127,373	7,438	136,525		10,730	4,507		9,567		296,139
G. ENDING BALANCE	\$ 182,596	\$ 23,020	\$ 205,616	\$ 7,711	\$ 136,525	\$	\$ 10,910	\$ 4,582	\$	\$ 9,567	\$	374,910
<div> <div> <i>Total General Fund Expenditures, Transfers out and Uses</i> <i>Recommended Minimum Reserve Calculation at 5%:</i> <i>Budgeted Reserve Level:</i> </div> <div> \$1,859,884 \$92,994 10.90% </div> <div> <i>District Reserve of 10.9% includes:</i> <i>General Fund Designated for Economic Uncertainty:</i> <i>Special Reserve Fund Ending Balance:</i> TOTAL: </div> <div> \$ 66,248 \$ 136,525 \$ 202,773 </div> </div>												

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

03/03/22

	February	March	April	May	June	Receivable
Cash as of Jan 31	558,473	475,662	436,662	374,674	250,174	
LCFF Revenues	60,308	91,450	60,308	194,613	144,622	0
Federal Revenues	4,029	85,789	89,433	15,833	135,312	229,557
State Revenues	0	28,467	5,174	0	177,815	30,562
Local Revenues	50,887	8,747	8,747	11,985	17,563	750
Sources	0	0	0	0	0	
P/Y Recbl	47,026	0	0	0	0	
1000	67,525	65,018	64,431	64,820	89,335	
2000	49,819	53,829	56,146	63,417	89,373	
3000	62,373	64,328	63,058	66,502	108,948	
4000	27,933	33,843	22,330	10,502	10,502	
5000	37,411	36,436	19,685	28,161	227,890	
6000	0	0	0	0	6,970	
7000	0	0	0	0	77,196	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	195,513	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	113,529	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	475,662	436,662	374,674	250,174	(80,241)	

Total Receivables (including deferred appropriations if any)

\$260,869

Final Projected Cash Balance General Fund, TRANS, Reserve:

(\$80,241)

LOLETA UNION ELEMENTARY SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)

2022-23

	0	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	(80,241)	(55,089)	30,367	(16,024)	(106,190)	(176,133)	85,121	137,679	70,954	63,076	113,013	221,894		
Local Control Funding Formula	28,647	28,647	84,988	51,564	51,564	84,988	212,381	66,705	100,129	66,705	224,776	256,668	-	
Federal Revenues	-	-	7,042	-	2,500	224,742	-	4,029	15,602	108,193	22,281	96,740	48,365	
State Revenues	-	-	-	5,529	21,808	11,510	1,375	-	21,350	5,529	-	88,697	32,409	
Local Revenues	6,803	6,804	11,539	12,559	11,538	12,089	12,223	13,354	10,352	10,352	11,225	12,313	750	
Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables	40,656	111,011	-	-	6,171	101,938	-	1,093	-	-	-	-	-	
1000	7,513	6,929	48,278	43,580	45,521	43,118	43,118	45,188	43,511	43,118	43,378	59,784	-	
2000	9,762	14,694	34,104	33,131	35,859	32,863	29,210	29,656	32,044	33,423	37,751	53,202	-	
3000	19,779	21,052	39,476	38,200	39,734	38,191	36,949	43,805	45,178	44,286	46,705	76,514	-	
4000	216	3,832	3,906	12,203	17,145	17,335	2,225	9,203	11,150	7,357	3,460	3,460	-	
5000	13,684	14,500	24,197	15,197	25,266	42,506	61,917	24,055	23,428	12,658	18,108	146,533	-	
6000	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000	-	-	-	17,507	-	-	-	-	-	-	-	-	59,689	-
TF in	-	-	-	-	-	-	-	-	-	-	-	-	-	
TF out	-	-	-	-	-	-	-	-	-	-	-	-	72,136	-
Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANS Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Balance	(55,089)	30,367	(16,024)	(106,190)	(176,133)	85,121	137,679	70,954	63,076	113,013	221,894	204,994		

Total Projected Receivables (including deferred appropriations if any): 81,524
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$204,994