

# Nicasio School District

Since 1862

Agenda Item # 2

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

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## AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, March 3, 2022 5pm**

5555 Nicasio Valley Road, Nicasio, California

*This meeting is being held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information will be posted on the District website:  
<http://www.nicasioschool.org/index.php/school-board/board-meetings>*

**1. Opening Business**

- a. Call to Order (Elaine Doss – Board President)
- b. Roll Call
- c. Patriotic Moment

**2. Approval and Adoption of Open Session Agenda (Board President Doss)**

**3. Reports Information**

- a. Trustee/Superintendent/Principal Announcements
- b. 2022-23 Universal Free Meals Program Update (Interim Supt. Neu)
- c. Spring 2022 Parent Survey Results (Principal Snekkevik)
- d. Covid-19 Vaccination Rate Update (Interim Supt. Neu)

**4. Public Comment**

*Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual.*

**5. Consent Agenda Mass Action**

- a. Approval of Minutes: February 3, 2022 Regular Meeting of the Board of Trustees (Interim Supt. Neu)
- b. Ratify Warrants Paid: February, 2022 (CBO Bonardi)
- c. Personnel Action (Interim Supt. Neu)
- d. Three-Year Master Contract with Stephen Roatch Accountancy Corporation (CBO Bonardi)

**6. Action**

- a. Consider Approval of 2021-22 Second Interim Budget Report (CBO Bonardi) Discussion/Action
- b. Updated Brown Act Teleconferencing/Virtual Meeting Requirements (AB 361) (Interim Supt. Neu) Discussion/Action

**7. Conclusion**

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

*If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or [office@nicasioschool.org](mailto:office@nicasioschool.org). Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.*

## Nicasio School Parent Survey Results, February 2022

*The following is a summary of the Parent Survey Results, which represents 24 of 28 total households (86% response rate). This includes 4 Spanish surveys.*

In what grade level classroom is your child currently enrolled? Please check all that apply.

24 responses



### PART 1, SCHOOL CLIMATE

Our School.....	Strongly Agree/ Agree	Strongly Disagree/ Disagree	Don't Know
1. promotes academic success for all students	88% (21)	12% (3)	--
2. treats students with respect	96% (23)	4% (1)	--
3. clearly communicates and enforces rules for students	88% (21)	12% (3)	--
4. gives students opportunities to make a difference by helping others	100% (24)	--	-
5. keeps me well-informed about school activities	92% (22)	8% (2)	--
6. is a supportive and inviting place for students to learn	96% (23)	4% (1)	--
7. allows input and welcomes parents' contributions	83% (20)	17% (4)	--
8. values and respects all cultures, beliefs, and backgrounds	92% (22)	4% (1)	4% (1)

<b>Our School.....</b>	<b>Strongly Agree/ Agree</b>	<b>Strongly Disagree/ Disagree</b>	<b>Don't Know</b>
9. gives my child opportunities to participate in classroom activities	96% (23)	--	4% (1)
10. is a safe place for my child	92% (22)	4% (1)	4% (1)
11. promptly responds to my phone calls, messages, or emails	92% (22)	8% (2)	--
12. encourages me to be an active partner with the school in educating my child	83% (20)	17% (4)	--
13. actively seeks input of parents before making important decisions	75% (18)	21% (5)	4% (1)
14. has clean and well-maintained facilities	96% (23)	--	4% (1)
15. provides high quality instruction to my child	92% (22)	8% (2)	-
16. motivates students to learn	92% (22)	8% (2)	-
17. has teachers who go out of their way to help students	92% (22)	--	8% (2)
18. has adults who really care about students	96% (23)	--	4% (1)
19. has high expectations for all students	79% (19)	17% (4)	4% (1)
20. helps students resolve conflicts with one another	79% (19)	12% (3)	8% (2)

## PART 2, PARENT COMMUNICATION

	<b>Strongly Agree/ Agree</b>	<b>Strongly Disagree/ Disagree</b>	<b>Don't Know</b>
1. Teachers communicate with parents about what students are expected to learn.	79% (19)	17% (4)	--
2. Parents feel welcome to participate at school.	88% (21)	4% (1)	4% (1)
3. School staff treats parents with respect.	88% (21)	4% (1)	4% (1)
4. School staff take parent concerns seriously	88% (21)	4% (1)	4% (1)
5. School staff is helpful to parents	88% (21)	4% (1)	4% (1)

<b>How well has Nicasio School been doing the following this school year?</b>	<b>Well</b>	<b>Not Very Well/ Not at All</b>	<b>Don't Know</b>
1. Communicating between report cards	92% (22)	8% (2)	--
2. Sharing information about how to help your child with homework	79% (19)	17% (4)	4% (1)
3. Communicating information about community events and opportunities	92% (22)	4% (1)	4% (1)
4. Providing information about the school board	83% (20)	8% (2)	8% (2)
5. Providing information about the Foundation and Parent Club	92% (22)	4% (1)	4% (1)

### **PART 3, PARENT PARTICIPATION**

<b>During this school year, has any adult in your household...</b>	<b>Yes</b>	<b>No</b>
1. Attended a general meeting BTSN, Open House	88% (21)	12% (3)
2. Attended a Nicasio School Board Meeting	12% (3)	88% (21)
3. Attended a Nicasio District PTA or Foundation Meeting	50% (12)	50% (12)
4. Attended a Parent Teacher Conference	100% (24)	--
5. Participated in fundraising at school	79% (19)	21% (5)

#### **Parent comments regarding school climate and school-to-home communications (10)**

included positive feedback about the supportive and nurturing environment for students at Nicasio School. Feedback about communication included sharing more information with families about local activities outside of school and increased communication from the Nicasio School Board of Trustees.

#### **Parent comments regarding Nicasio School Foundation and Parent Club (3)**

included a suggestion that the Parent Club communicate directly with parents on a regular basis with event updates, volunteering opportunities and meeting dates. In addition, the creation of an alumnae club was suggested.

#### **Parent comments regarding school facilities (3)**

included suggestions about increased use of the school garden, painting campus buildings and updating the playground.

#### **Final parent comments (5)**

Included thanks to staff for hard work and an inquiry about specialist program (Spanish).

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 5a.

## MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, February 3, 2022 5pm**

*5555 Nicasio Valley Road, California*

Meeting was held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information was posted on the District website:  
<http://www.nicasioschool.org/index.php/school-board/board-meetings>

### 1. **Opening Business**

- a. Call to Order at 5pm
- b. Roll Call *Present* (via videoconference): Trustees Elaine Doss, Mark Burton and Daniel Ager *Also in attendance* (via videoconference): Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary Mikki McIntyre.
- c. Patriotic Moment in honor of this date in 1870 when the 15<sup>th</sup> Amendment was ratified, guaranteeing the right to vote regardless of race, color or previous condition of servitude.

### 2. **Approval and Adoption of Open Session Agenda**

**Action:** M/S: Burton/Ager to approve and adopt Agenda **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

### 3. **Reports**

- a. Trustee/Superintendent/Principal Announcements
  - Interim Supt. Neu reported the following:
    - At the Feb. 2 Superintendents meeting, it was noted that Mary Jane Burke will not run for another term as Marin County Superintendent of Schools. There was discussion about trying to get all the districts countywide to secretly nominate her for a Golden Bell award this year.
    - A few districts have received a "cease & desist" letter regarding mandated vaccinations and masking. Legal counsel recommends not responding. A proposed Senate bill would add Covid-19 to the list of vaccines required for public school attendance with exemptions permissible for medical or religious reasons. The governor has stated that the mandate would be phased in for students.
    - On Feb. 4, California Senator Mike McGuire will discuss housing projects for school employees and essential workers. He has asked districts to identify any unused property that could be used for state-funded housing developments.
    - Planning for transitional kindergarten (TK) is required for 2022-23, with full implementation by 2025-26. The intent is to provide a separate and unique stepping stone from preschool into kindergarten. Local education agencies have the flexibility to determine how best to meet the needs of each child. There is money from the state to support the TK mandates for revenue limit districts, but not for basic aid (aka community funded) districts such as Nicasio. Supt. Neu said rural schools such as Nicasio with multilevel classes and smaller enrollment need to be considered. She noted that the

expectation to teach a single child in isolation from kindergarteners is a non-starter, and that the District has been teaching a combination TK-2 class for years whenever a resident student qualifies. The District will continue offering that configuration next year.

- There is a staffing shortage in schools throughout the county and currently there are 180 vacant positions.
- Interim Supt. Neu reported that vaccination rates at Nicasio School include 94% of staff (with weekly testing of non-vaccinated staff) and 90% of middle school students. Data for students in grades K-5 is still being collected.
- A New York Times article features a graph showing Marin County as the most vaccinated county in the country.
- During the recent Superintendents meeting, Dr. Lisa Santora said Marin's Omicron surge has been reduced to less than 100 cases per day. Fully vaccinated individuals who are exposed to the virus are 50% less likely to become infected. Dr. Santora said natural immunity wanes and unvaccinated people are 44% more likely to become re-infected than those who are vaccinated. Vaccine-induced protection also wanes, which may prompt the recommendation for another booster after five months. Next fall, there may be a seasonal flu/COVID combination vaccine.
- Cal OSHA is getting stricter regarding COVID requirements in the workplace. If a fully vaccinated employee tests positive, he/she can re-test on day 5 and return to work on day 6. If unvaccinated, the employee's day 5 test must be observed either by the employer or by a telehealth proctor.
- Regarding youth sports, performing arts and extracurricular activities, CDPH isolation and quarantine guidance must be followed, but suspension of the activity due to an outbreak is no longer required. Same-day testing should take place for all exposed persons - regardless of vaccination status - prior to participation in practices, games, etc.
- The state is expected to end the indoor mask mandate for vaccinated individuals in most settings by Feb. 15<sup>th</sup>, however, masks will still be required in schools until at least March.
- Principal Snekkevik presented the following report:
  - The Nicasio School Foundation is planning a May 7<sup>th</sup> spring fundraiser in an outdoor venue; location TBD
  - Events & Activities: Winter Performance (*Frozen*), Dec. 16; Holiday Craft Faire, Dec. 16; Student Council Raffle (raised \$226); Waffle Breakfast & Spirit Day (PJ Day), Dec. 17; CDPH Return-From-Break iHealth Rapid Antigen Testing Program (one test kit per student/staff member); All-School Assembly, Jan. 5; January's Life Skill: Effort; Yoga with Shannon Kozubik continues (twice monthly); Presentation by First Alternate Dairy Princess, Ashley Winkelmann, Jan. 10; Circus Dynamics performance sponsored by MCFL, Jan. 13; Twin Day Spirit Day, Jan. 21; NSF meetings, Jan. 10 & 24; 100<sup>th</sup> Day of School Spirit Day, Feb. 2; All-School Assembly, Feb. 2; February's Life Skill: Kindness
  - Staff Updates: Staff review of benchmark assessment results, Jan. 14; Open position for Instructional Assistant; On-going Public Health Liaison meetings (weekly & as needed)
  - Site Updates: Playground structure currently closed; Damaged light fixture in parking lot
  - Upcoming Events: Annual Parent/Family Survey opens, Feb. 7-18; Annual Student Survey (grades 5-8), Feb. 14-18; Kindness Week, Feb. 14-18; Sports Day Spirit Day, Feb. 18; Mid-Winter Recess, Feb. 21-25; End of 2<sup>nd</sup> Trimester, March 4

- b. Supplement to the Annual Update for the 2021-22 Local Control and Accountability Plan *Report*: Principal Snekkevik provided the one-time, mid-year report identifying what is being done with increased funding to support students, teachers, staff and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students.

- c. **Water System Update**
  - SWRCB Citation No. 02\_18\_22C\_003 Disinfection Byproducts Maximum Contaminant Level Violation for Second, Third and Fourth Quarters 2021  
*Report:* Principal Snekkevik provided an overview of the circumstances that led to the citation. She said the drinking water system has needed an upgrade for many years, which the District has been attempting to complete. Due to changing state drinking water regulations, the scope of the project has changed numerous times. The citation stems from an excess of haloacetic acids, which are water treatment byproducts that result when water has too much contact time with chlorine. She said the conundrum is that the school has been purchasing bottled water for consumption during the pandemic and not much water is being flushed through the system. Once the water system upgrade receives state funding and the project is completed, the problem of excessive contact time will be resolved, she said.
4. **Public Comment** *There were no public comments.*
5. **Consent Agenda**
  - a. Approval of Minutes: December 14, 2021 Annual Organizational Meeting of the Board of Trustees
  - b. Ratify Warrants Paid: December 2021-January, 2022
  - c. Quarterly Report on Williams Uniform Complaints (Oct.-Dec. 2021)
  - d. 2021 SARC
  - e. 2021-22 Comprehensive School Safety Plan Update
  - f. Marin County 2021-22 Annual Statement of Investment Policy

**Action:** M/S: **Burton/Ager** to approve Consent Agenda with correction to minor typo in Minutes as noted. **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
6. **Action**
  - a. Consider Acceptance of 2020-21 Audit  
*Discussion:* CBO Bonardi said districts must select a new auditor every three years. This is the final year of the contract with Stephen Roatch Accountancy. The District will join MCOE in getting bids for a new three-year contract. She said the highlights listed in the current audit speak very well of the District. She noted that this is the first document that any financier of a bond, parcel tax, etc. looks at, and the District has a very clean audit. She estimated that the District currently has a Standard & Poor's rating of AAA and said the District's ending balance is 20% healthier than the prior year. Interim Supt. Neu thanked CBO Bonardi for her hard work in managing the budget.  
**Action:** M/S: **Burton/Ager** to Accept 2020-21 Audit **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
  - b. Updated Brown Act Teleconferencing/Virtual Meeting Requirements (AB 361)  
*Discussion:* Interim Supt. Neu said the Board must follow the same process as in previous months if it wants to conduct the March Board meeting virtually.  
**Action:** M/S: **Burton/Ager** to Approve Conducting March Board meeting via Zoom **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
7. **Correspondence**
  - a. 2021-22 First Interim Review, Kate Lane, Assistant Superintendent, Marin County Office of Education, January 14, 2022

8. **Conclusion**

a. Agenda items for upcoming Board Agenda

- Vaccination rates of kids in K-5
- Second Interim Report
- Parent Survey Results
- Next meetings: March 3 and March 30 (Wed.)

b. Adjournment

**Action: M/S: Burton/Ager** to adjourn meeting at 6:15pm **Vote: 3/0** Ayes: Doss, Burton, Ager; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted    ☐ Adopted

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Mark Burton, Board Clerk

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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**To:** Nicasio School District Board of Trustees  
**From:** Margie Bonardi, CBO  
**Date:** March 3, 2022  
**Re:** Monthly Warrant Approval

**Objective:** To Approve Monthly Warrants

**Background:** Warrants are processed monthly and reflect expenditures for Nicasio School District. Payments (warrants) include: employee payroll, district operations, safety, instructional materials, supplies and state and county required expenditures.

**Funding Source/Cost:** All Funding Sources – February 2022. Batch totals: \$ 27,967.42  
Batches: 023 - 025

**Recommendation:** Staff recommends approval of warrants.

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/02/2022

02/17/22 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0023 GF 02/02/22

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20313495	000922/	AMERIGAS				
	PO-220003	1. 01-0000-0-5505.00-0000-8200-000-000-000		3131752931		778.10
		WARRANT TOTAL				\$778.10
20313496	000568/	AT&T				
	PO-220004	1. 01-0000-0-5970.00-0000-2700-000-000-000		00001768216		92.22
		WARRANT TOTAL				\$92.22
20313497	001416/	MARGIE BONARDI				
	PV-220044	01-0000-0-4300.00-0000-7300-000-000-000		REIMB CBO INK/PAPER		114.83
		WARRANT TOTAL				\$114.83
20313498	001461/	GREAT AMERICAN FINANCIAL CORP				
	PO-220043	1. 01-0000-0-5840.00-0000-2700-000-000-050		30854795		202.43
		WARRANT TOTAL				\$202.43
20313499	001149/	MARIN COUNTY OFFICE OF ED				
	PV-220045	01-0000-0-4300.00-0000-2700-000-000-000		PARENTAL NOTICE		20.00
		WARRANT TOTAL				\$20.00
20313500	000007/	OFFICE DEPOT				
	PO-220172	1. 01-1100-0-4300.00-1110-1010-000-000-000		220073736001		149.14
		1. 01-1100-0-4300.00-1110-1010-000-000-000		220073730001		5.38
		1. 01-1100-0-4300.00-1110-1010-000-000-000		220064456001		45.13
	PO-220174	1. 01-1100-0-4300.00-1110-1010-000-000-000		222475762001		87.01
	PV-220042	01-1100-0-4300.00-1110-1010-000-345-000		CLASSROOM SUPPLIES 3-4-5		62.45
		WARRANT TOTAL				\$349.11
20313501	000012/	P G & E				
	PO-220014	1. 01-0000-0-5510.00-0000-8200-000-000-000		8516765363-4		1,003.51
		1. 01-0000-0-5510.00-0000-8200-000-000-000		4964672870-6		38.94
		WARRANT TOTAL				\$1,042.45
20313502	001486/	RANCHO NICASIO LLC				
	PO-220028	1. 01-0000-0-4300.00-0000-3700-000-000-000		JANUARY MEALS		2,356.00

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/02/2022

02/17/22 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0023 GF 02/02/22  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$2,356.00
20313503	001260/	SILYCO				
	PO-220031	2.	01-0000-0-5849.00-0000-2700-000-000-000	JAN. 2022 PAYMENT PART 3		666.94
		3.	01-1400-0-5849.00-1110-1010-000-000-000	JANUARY PAYMENT		114.21
		1.	01-5830-0-5849.00-1110-1010-000-000-000	JANUARY 2022 PAYMENT		68.85
		WARRANT TOTAL				\$850.00
20313504	001418/	BARBARA SNEKKEVIK				
	PV-220043		01-0000-0-4300.00-0000-2700-000-000-000	ADMIN SUPP		13.92
			01-7422-0-4300.00-0000-8100-000-000-000	COVID CUSTODIAL SUPPLIES		291.83
			01-9315-0-4300.00-1110-1010-000-000-000	STUDENT COUNCIL SUPPLIES		30.32
		WARRANT TOTAL				\$336.07
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$6,141.21*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$6,141.21*
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$6,141.21*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$6,141.21*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$6,141.21*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$6,141.21*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0024 GF 02/09/22  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20314178	001204/	ADT COMMERCIAL				
	PO-220002	1.	01-0000-0-5620.00-0000-8300-000-000-000	143779714		116.62
			WARRANT TOTAL			\$116.62
20314179	001468/	PAOLA & RAFAEL BARAJAS				
	PO-220008	1.	01-6500-0-5840.00-5770-3600-000-706-000	DECEMBER 2021 REIMB		96.32
		1.	01-6500-0-5840.00-5770-3600-000-706-000	NOVEMBER 2021		115.58
			WARRANT TOTAL			\$211.90
20314180	000807/	JERRY & DON'S PUMP & WELL				
	PO-220035	1.	01-0000-0-5535.00-0000-8200-000-000-000	0152677		991.92
			WARRANT TOTAL			\$991.92
20314181	000007/	OFFICE DEPOT				
	PO-220176	2.	01-0000-0-4300.00-0000-2700-000-000-000	223629355001		59.97
		2.	01-0000-0-4300.00-0000-2700-000-000-000	223660129001		4.98
		1.	01-0000-0-4300.00-0000-7300-000-000-000	223660129001		18.67
		4.	01-0000-0-4300.00-0000-8200-000-000-000	223629355001		414.32
		3.	01-1100-0-4300.00-1110-1010-000-012-000	223660129001		150.42
			WARRANT TOTAL			\$648.36
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,968.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,968.80*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,968.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,968.80*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,968.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,968.80*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0025 GF 02/16/22  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20314733	000922/	AMERIGAS				
	PO-220003	1.	01-0000-0-5505.00-0000-8200-000-000-000	3132085328		1,466.72
			WARRANT TOTAL			\$1,466.72
20314734	001341/	COMMON SENSE BUSINESS SOLUTION				
	PO-220046	1.	01-0000-0-5840.00-0000-2700-000-000-050	54767		43.08
			WARRANT TOTAL			\$43.08
20314735	001149/	MARIN COUNTY OFFICE OF ED				
	PO-220010	2.	01-0000-0-5840.00-0000-2700-000-000-000	220242	10/01 TO 12/31/21 SERV	13,499.25
	PV-220047		01-0000-0-9521.00-0000-0000-000-000-000	COBRA M WILLIAMS		11.34
			01-0000-0-9526.00-0000-0000-000-000-000	HEATH E KLEIN, D WARE		2,862.00
			01-0000-0-9529.00-0000-0000-000-000-000	VISION MM. DW, EK		62.79
	PV-220048		01-0000-0-5840.00-0000-2700-000-199-000	INV 220242 K RICCI J BROWN SUP		1,581.43
			WARRANT TOTAL			\$18,016.81
20314736	000021/	RECOLOGY				
	PO-220019	1.	01-0000-0-5550.00-0000-8200-000-000-000	27361054		330.74
			WARRANT TOTAL			\$330.74
20314737	001426/	KRISTY SNAITH				
	PV-220046		01-5830-0-4300.00-1110-1010-000-000-000	REIMB K SNAITH		0.06
			WARRANT TOTAL			\$0.06
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$19,857.41*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$19,857.41*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$19,857.41*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$19,857.41*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$19,857.41*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$19,857.41*

# Nicasio School District

Since 1862

Agenda Item # 5c

Board of Trustees  
Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Nancy Neu, Interim Superintendent  
Date: March 3, 2022  
Re: Consent: Personnel Action

**Objective:**

To approve Personnel Action regarding resignation

**Background:**

Damena Ware, our outstanding Gr. 3/4/5 teacher, has resigned from her position effective June 10, 2022 to pursue a new career path. This is a tremendous loss for our school community, as Damena has provided an exceptional academic experience for students and has been a valued and supportive member of Team Nicasio, particularly during the past two years of the pandemic. She will be greatly missed by students, staff and families alike. We are grateful to Damena for her many contributions to Nicasio School and wish her much success in her new endeavors.

**Funding Source/Cost:**

TBD Advertisement for the replacement positions, will begin once Trustees approve the Personnel Action. Placement on the salary schedule will be determined once staff has been replaced.

**Recommendation:**

Staff recommends approval of the Personal Action as listed and requested by each staff member.

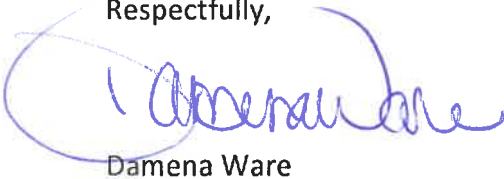
March 1, 2022

Dear Nicasio Board and Team,

It has been a great pleasure to be a part of such a wonderful team. You have all become family and close friends. I have enjoyed being a teacher dearly. However, at this time, I must begin a new adventure in life. My husband began a business at the beginning of 2021, and that is where I am needed more. So, it is with regret, and much sadness, that I will resign from teaching at the end of this school year. If COVID has taught us anything, it's that things can be taken away all too quickly, and we must seize every opportunity that it presented to us.

I wish Nicasio School nothing but the best, and hope to continue the relationships that I have built in this special community.

Respectfully,

A handwritten signature in blue ink, appearing to read "Damena Ware", is written over a faint circular blue line.

Damena Ware

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Margie Bonardi, Interim CBO  
Date: March 3, 2022  
Re: Approval of Proposed Three (3) Year Audit Contract 2021-22 to 2023-24

**Object**

To approve Nicasio School District's Proposed three (3) year contract for financial audits prepared by Stephen Roatch Accountancy Corp. as legally required.

**Background:**

As required by law; the Nicasio School District, in conjunction with the Marin County Office of Education, pursued contracts for a three (3) year audit cycle. Stephen Roatch Accountancy Corporation has submitted a proposal that meets all required financial guidelines which include the audit and completion of all financial statements of governmental activities for each major fund of the Nicasio School District, beginning in the year ended June 30, 2022.

**Funding Source/Cost:**

Proposed contract costs:

2021-22 - \$ 11,900

2022-23 - \$ 12,500

2023-24 - \$ 13,100

Funds will be paid from the Unrestricted General Fund

**Recommendation:**

Approve the three (3) year proposal for the District Financial Audit.

## **STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

Stephen Roatch - President  
Habbas Nassar - Vice President

**Agenda Item #** 5d1

February 17, 2022

Management and Governing Board of  
Nicasio School District  
5555 Nicasio Valley Rd.  
P.O. Box 711  
Nicasio, CA 94946

### **Year 1 of 3-year contract**

This letter confirms that Nicasio School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Nicasio School District for the fiscal years ending June 30, 2022, June 30, 2023, and June 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Nicasio School District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nicasio School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nicasio School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Nicasio School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements. The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we will not express an opinion or provide any assurance on it.

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Nicasio School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Nicasio School District's financial statements. Our report will be addressed to the Governing Board of Nicasio School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Nicasio School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### **Audit Procedures - General (Concluded)**

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Nicasio School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes, management's discussion and analysis, budgetary comparison information, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of the Nicasio School District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

### **Management Responsibilities (Concluded)**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15<sup>th</sup> following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fees will be **\$11,900** for the fiscal year ended June 30, 2022, **\$12,500** for June 30, 2023, and **\$13,100** for June 30, 2024. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

**Engagement Administration, Fees, and Other (Concluded)**

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Management and Governing Board of  
Nicasio School District  
February 17, 2022  
Page Eight of Eight

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Nicasio School District, the highest quality audit.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Nicasio School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant  
President

**RESPONSE:**

This letter correctly sets forth the understanding of Nicasio School District.

**Management - Approved by:**

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Governing Board - Acknowledged by:**

\_\_\_\_\_  
**Board President**  
\_\_\_\_\_

## **Emerald CPA Group, LLP**

450 Country Club Road, Suite 155  
Eugene OR 97401

### **Report on the Firm's System of Quality Control**

July 24, 2020

To the Shareholders of  
Stephen Roatch Accountancy Corporation  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the auditing and accounting practice of Stephen Roatch Accountancy Corporation (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

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

#### **Peer Reviewer's Responsibility**

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

## Required Selections and Considerations

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

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

## Opinion

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

*Emerald CPA Group, LLP*

# Nicasio School District

Agenda Item # 6a.

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

To: Nicasio School District Board of Trustees  
From: Margie Bonardi, CBO  
Date: March 3, 2022  
Re: 2021-22 Second Interim Report

**Objective:** A school district budget undergoes many revisions from the time of its adoption to the end of the fiscal year. The budget is adopted using a certain set of revenue and expenditure assumptions dependent on many factors including State, Federal and local funding projections, estimated staffing costs, etc. Often these initial assumptions are developed before the State of California adopts its budget for the coming fiscal year.

Throughout the fiscal year, changes to assumptions are recorded in the district's fund accounts through budget revisions and are "officially" reported out using the State software (SACS) four times a year: Adopted Budget report (June 2021; First Interim Report (December 2021); Second Interim Report (March 2022); and finally, the Unaudited Actuals (Sept 2022).

## **FUND 01 – GENERAL OPERATING FUND:**

### **Revenue (Material changes:**

**LCFF Sources, Including Property Taxes – Increase \$ 343** prior year property tax.

**FEDERAL REVENUES – No Material Changes**

**OTHER STATE REVENUES – Increase \$ 1,193.** Lottery Funds

**LOCAL REVENUES – Decrease \$ 1,548**–Adjustment to Special Ed Funding

### **EXPENDITURES (Material changes:**

**Salaries** (Certificated) – increased expenses **\$ 3,540** – After School Homework Club; spent from restricted Covid Learning Loss funds.

(Classified) – increase **\$ 718** - Adjustment to actual contract Music

**Benefits:** - increase **\$ 1,134** Adjustments to current health coverage; increase in salaries

**Supplies and services:** - Increase **\$ 4,688 (Supplies)** – Budgeted prior year carryover for Performing Arts, increased budget for cost of bottled water

Increase **\$ 26,835 (Services)** – Increase includes 1. payment of 1 installment from prior year MCOE Business Contract; 2. addition of current year Business Office coverage provided by MCOE; 3. Repairs to lighting in the school parking lot. .

**Transfers to Agencies:** - Decrease \$ 5,028 (MCOE Excess Cost for Special Ed)

**Funding Source/Cost:** Unrestricted and Restricted LCFF, Federal, State and Local Funds Current Year 2021-22:

Total Revenue:       \$ 1,221,339

Total Expenditures:   \$ 1,306,807

**FUND 14 – DEFERRED MAINTENANCE FUND:** No changes to budget.

**Recommendation:** Staff recommends approval of the district's First Interim Budget Report

NICASIO SCHOOL DISTRICT  
2021-22 SECOND INTERIM

	2020-21 BUDGET	2021-22 FIRST INTERIM	2021-22 SECOND INTERIM	CHANGES	2022-23 MYP	2023-24 MYP
LCFF Sources	746,000	755,157	755,500	343	761,500	767,500
Federal Revenues	28,991	41,203	41,211	8	29,044	29,044
State Revenues	46,692	131,731	132,924	1,193	50,040	50,040
Local Revenues	301,493	290,156	291,704	1,548	302,330	304,363
<b>Total Revenues</b>	<b>1,123,176</b>	<b>1,218,247</b>	<b>1,221,339</b>	<b>3,092</b>	<b>1,142,914</b>	<b>1,150,947</b>
Certificated	298,603	333,755	337,295	(3,540)	339,640	349,738
Classified	182,084	184,236	184,954	(718)	183,201	184,660
Benefits	179,339	182,092	183,226	(1,134)	197,062	200,599
Supplies	71,228	88,309	92,997	(4,688)	66,027	66,759
Services	273,106	378,729	405,564	(26,835)	310,311	311,933
Capital Outlay	-	-	-	-	-	-
Transfers to Agencies	107,754	107,799	102,771	5,028	99,761	104,506
<b>Total Expenditures</b>	<b>1,112,114</b>	<b>1,274,920</b>	<b>1,306,807</b>	<b>(31,887)</b>	<b>1,196,002</b>	<b>1,218,195</b>
Net Change	11,062	(56,673)	(85,468)		(53,088)	(67,248)
Beginning Fund Balance	655,365	739,534	739,533		654,065	600,977
<b>Ending Fund Balance</b>	<b>666,427</b>	<b>682,861</b>	<b>654,065</b>	<b>(28,795)</b>	<b>600,977</b>	<b>533,729</b>

Components of Ending Fund Balance

	2021-22 BUDGET	2021-22 FIRST INTERIM	2021-22 SECOND INTERIM		2022-23 MYP	2023-24 MYP
Restricted	103,056	79,953	75,743		55,002	38,018
Reserved for Revolving Cash	1,000	1,000	1,000		1,000	1,000
Economic Uncertainty	71,000	71,000	71,000		71,000	71,000
Board Reserve for Uncertainty	135,219	135,219	135,219		139,219	139,219
Board Reserve for Special Education	45,000	45,000	45,000		45,000	45,000
Other Assignments	16,415	18,339	18,339		12,806	12,806
Undesignated/Unappropriated	294,737	332,350	307,764		276,950	226,686
	666,427	682,861	654,065	-	600,977	533,729

Economic Uncertainty - state required  
Board reserve for uncertainty  
Board reserve for Special Education  
Undesignated/Unappropriated  
Total reserves available for uncertainty

6%	6%	5%	6%	6%
12%	11%	10%	12%	11%
4%	4%	3%	4%	4%
27%	26%	24%	23%	19%
<u>49%</u>	<u>46%</u>	<u>43%</u>	<u>44%</u>	<u>40%</u>

**Multi Year Projections: MYP**

**2022-23 and 2023-24**

**Unrestricted: Revenue**

Property Tax increase - 1%

No Increase to Federal or State funds: all one time  
funding eliminated

No Increase to local funding

Adjusted district contribution for Excess cost

**Unrestricted Expenditures**

Increase applicable salaries by 3% / classified by 1%

Updated benefits based on a calculation of statutory  
benefits and pension costs multiplied by salaries

Updated health and welfare costs 3%

**Updated unrestricted supplies and services by 5% CPI**

Decreased early retirement contract by \$7,000 - final payment

**2022-23 and 2023-24**

**Restricted Revenue**

No Increase to Federal or State funds: all one time  
funding eliminated

No Increase to local funding

Adjusted district contribution for Excess cost

**Restricted Expenditures**

Increase applicable salaries by 3% / classified by 1%

Updated benefits based on a calculation of statutory  
benefits and pension costs multiplied by salaries

Updated health and welfare costs 3%

**Updated restricted supplies and services by 5% CPI**

Increased Special ed excess cost by 5%

# NICASIO SCHOOL DISTRICT

## Revenue Detail

### 2021-22

Revenue Source	2021-22 FIRST INTERIM	2021-22 SECOND INTERIM
Property Tax/LCFF Limit Sources	\$ 755,157	\$ 755,500
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 41,203	\$ 41,211
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 131,731	\$ 132,924
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 290,156	\$ 291,704
<b>Total Revenues</b>	<b>\$ 1,218,247</b>	<b>\$ 1,221,339</b>

# NICASIO SCHOOL DISTRICT 2021-22

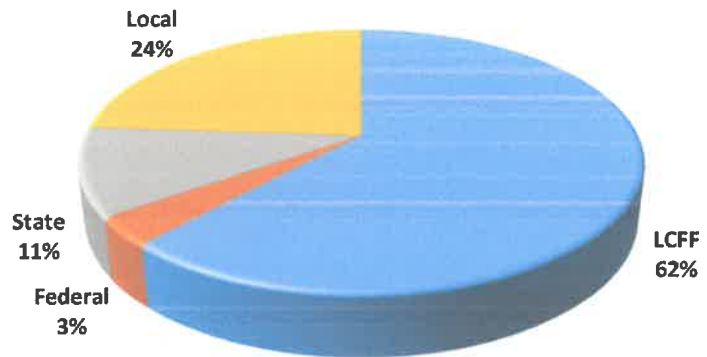
## Total Expenditure Details

Expenditure Type	2021-22 FIRST INTERIM	2021-22 SECOND INTERIM
Certificated Salaries –(Teachers, Principal)	\$ 333,755	\$ 337,295
Classified Salaries-(Aides, Office, Custodial)	\$ 184,236	\$ 184,954
Employee Benefits-(Health, Payroll Taxes)	\$ 182,092	\$ 183,226
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 88,309	\$ 92,997
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance )	\$ 378,729	\$ 405,564
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 107,799	\$ 102,771
<b>Total Expenditures</b>	<b>\$ 1,274,920</b>	<b>\$ 1,306,807</b>

**NICASIO ELEMENTARY**  
**2021-22 Second Interim - Current Year Snapshot**

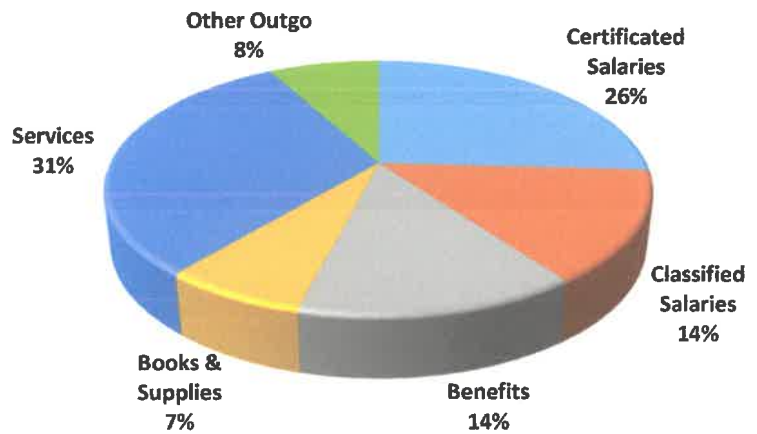
**REVENUES**

Source	Amount
LCFF	755,500
Federal	41,211
State	132,924
Local	291,704
<i>Total Revenue:</i>	<i>1,221,339</i>



**EXPENDITURES**

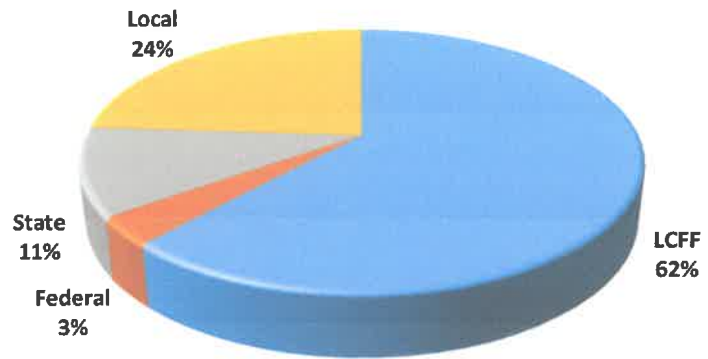
Source	Amount
Certificated Salaries	337,295
Classified Salaries	184,954
Benefits	183,226
Books & Supplies	92,997
Services	405,564
Other Outgo	102,771
<i>Total Expenditures:</i>	<i>1,306,807</i>
<b>Net Increase (Decrease)</b>	<b>(85,468)</b>



**NICASIO ELEMENTARY**  
**2021-22 Second Interim - Current Year Snapshot**

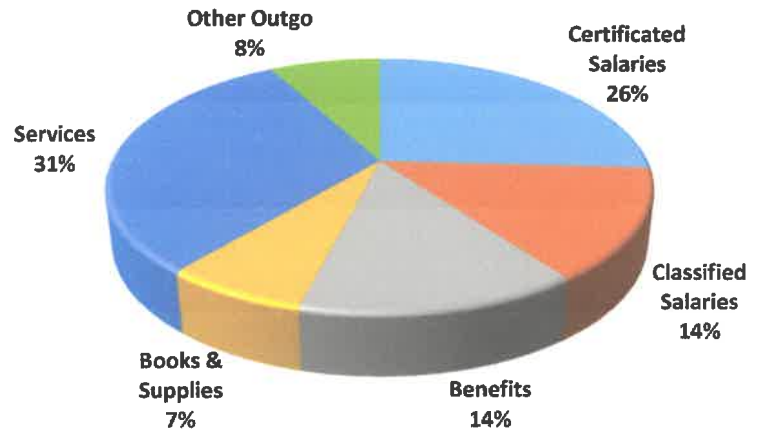
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**EXPENDITURES**

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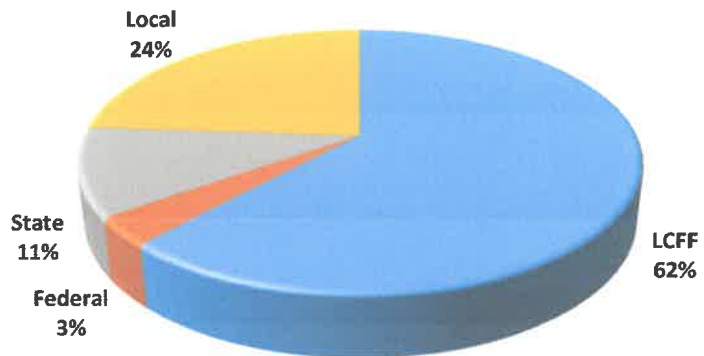


# **NICASIO ELEMENTARY**

## **2021-22 Second Interim - Current Year Snapshot**

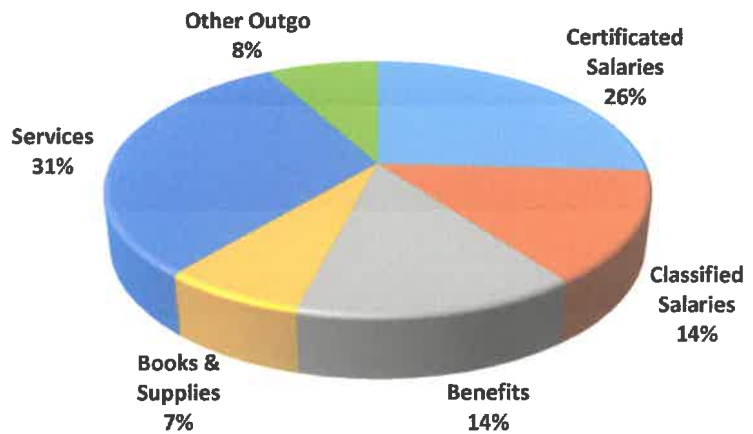
### **REVENUES**

Source	Amount
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Federal	41,211
State	132,924
Local	291,704
<i>Total Revenue:</i>	<i>1,221,339</i>



### **EXPENDITURES**

Source	Amount
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Classified Salaries	184,954
Benefits	183,226
Books & Supplies	92,997
Services	405,564
Other Outgo	102,771
<i>Total Expenditures:</i>	<i>1,306,807</i>

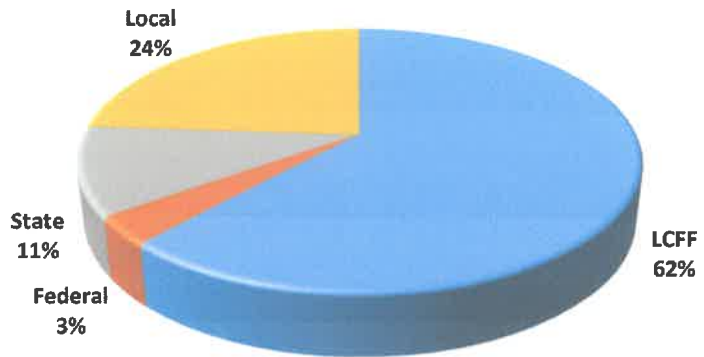


<b>Net Increase (Decrease)</b>	<b>(85,468)</b>
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**NICASIO ELEMENTARY**  
**2021-22 Second Interim - Current Year Snapshot**

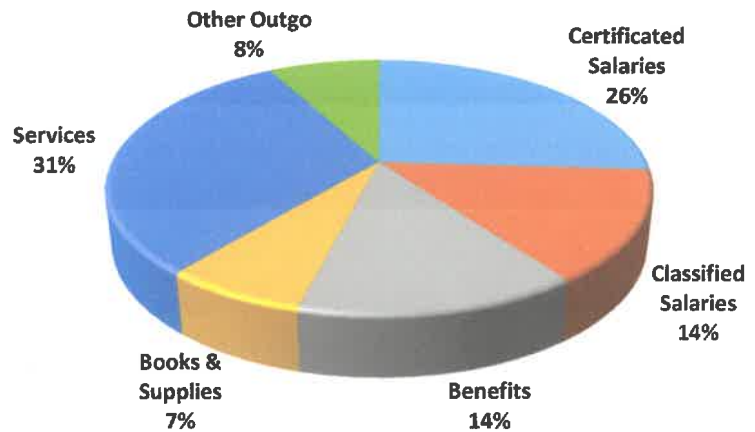
**REVENUES**

Source	Amount
LCFF	755,500
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<i>Total Revenue:</i>	<i>1,221,339</i>



**EXPENDITURES**

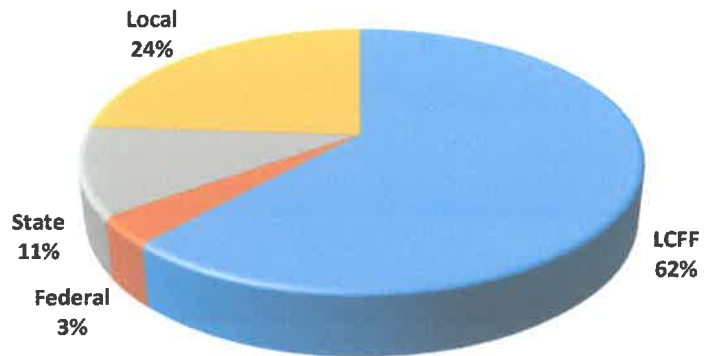
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**NICASIO ELEMENTARY**  
**2021-22 Second Interim - Current Year Snapshot**

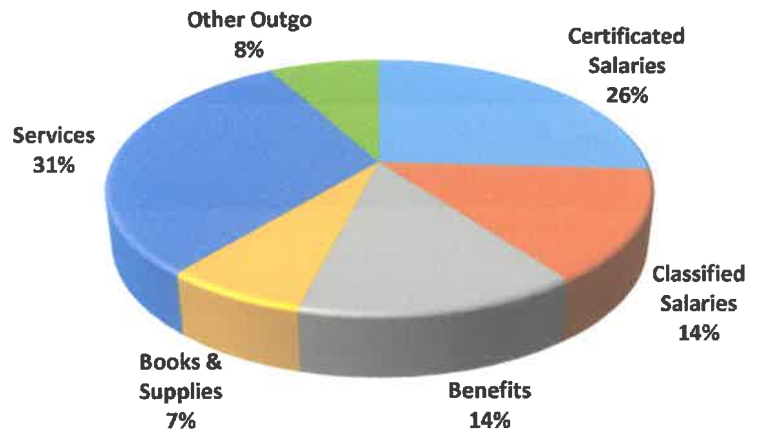
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Other Outgo	102,771
<i>Total Expenditures:</i>	<i>1,306,807</i>
<b>Net Increase (Decrease)</b>	<b>(85,468)</b>



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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 03, 2022

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  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: Margaret Bonardi

Telephone: 415-662-2184

Title: CBO

E-mail: cbo@nicasioschool.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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)	n/a	
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	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	746,000.00	755,157.00	430,099.43	755,500.00	343.00	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	5,538.00	7,693.00	3,932.43	7,685.00	(8.00)	-0.1%
4) Other Local Revenue		8600-8799	22,674.00	23,414.00	927.14	23,414.00	0.00	0.0%
5) TOTAL, REVENUES			774,212.00	786,264.00	434,959.00	786,599.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	227,972.00	236,890.00	120,933.68	236,890.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,232.00	137,095.00	68,394.30	136,095.00	1,000.00	0.7%
3) Employee Benefits		3000-3999	122,341.00	120,614.00	58,224.77	120,614.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,163.00	46,951.00	25,213.47	47,451.00	(500.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	171,391.00	198,402.00	126,212.18	228,850.00	(30,448.00)	-15.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,530.00	7,530.00	0.00	7,530.00	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			695,629.00	747,482.00	398,978.40	777,430.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			78,583.00	38,782.00	35,980.60	9,169.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	(56,702.00)	(57,934.00)	0.00	(52,906.00)	5,028.00	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,702.00)	(57,934.00)	0.00	(52,906.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,881.00	(19,152.00)	35,980.60	(43,737.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	541,490.64	622,059.87		622,059.87	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)			541,490.64	622,059.87		622,059.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,490.64	622,059.87		622,059.87		
2) Ending Balance, June 30 (E + F1e)			563,371.64	602,907.87		578,322.87		
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	196,634.53	198,557.88		198,557.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	294,737.11	332,349.99		307,764.99		

2021-22 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,588.00	7,588.00	3,799.00	7,588.00	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	2,896.00	2,776.00	1,404.87	2,776.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	691,097.00	701,857.00	389,541.48	701,857.00	0.00	0.0%
Unsecured Roll Taxes		8042	14,208.00	12,956.00	12,846.99	12,956.00	0.00	0.0%
Prior Years' Taxes		8043	622.00	391.00	734.09	734.00	343.00	87.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			756,000.00	765,157.00	430,099.43	765,500.00	343.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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			746,000.00	755,157.00	430,099.43	755,500.00	343.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	1,218.00	1,218.00	1,210.00	1,210.00	(8.00)	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	4,125.00	6,280.00	2,668.59	6,280.00	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	195.00	195.00	53.84	195.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,538.00	7,693.00	3,932.43	7,685.00	(8.00)	-0.1%

2021-22 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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)
<b>OTHER LOCAL REVENUE</b>								
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	500.00	500.00	101.80	500.00	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	5,000.00	5,000.00	85.34	5,000.00	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	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500.00	1,240.00	740.00	1,240.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	0.00	4,674.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,674.00</b>	<b>23,414.00</b>	<b>927.14</b>	<b>23,414.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>774,212.00</b>	<b>786,264.00</b>	<b>434,959.00</b>	<b>786,599.00</b>	<b>335.00</b>	<b>0.0%</b>

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	154,545.00	161,993.00	80,081.00	161,993.00	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	73,427.00	74,897.00	40,852.68	74,897.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			227,972.00	236,890.00	120,933.68	236,890.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,968.00	18,968.00	1,115.85	18,968.00	0.00	0.0%
Classified Support Salaries		2200	35,871.00	36,780.00	21,179.95	36,780.00	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	76,393.00	81,347.00	46,098.50	80,347.00	1,000.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			131,232.00	137,095.00	68,394.30	136,095.00	1,000.00	0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	36,055.00	39,660.00	20,237.86	39,660.00	0.00	0.0%
PERS		3201-3202	24,692.00	25,184.00	14,487.11	25,184.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,996.00	13,472.00	6,866.94	13,472.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,060.00	36,170.00	13,575.35	36,170.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,431.00	1,980.00	946.58	1,980.00	0.00	0.0%
Workers' Compensation		3601-3602	4,107.00	4,148.00	2,110.93	4,148.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			122,341.00	120,614.00	58,224.77	120,614.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	8,000.00	2,772.08	8,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	740.00	740.00	740.00	0.00	0.0%
Materials and Supplies		4300	30,075.00	36,123.00	21,701.39	36,623.00	(500.00)	-1.4%
Noncapitalized Equipment		4400	2,088.00	2,088.00	0.00	2,088.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			35,163.00	46,951.00	25,213.47	47,451.00	(500.00)	-1.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	2,778.00	2,107.45	2,778.00	0.00	0.0%
Dues and Memberships		5300	1,750.00	2,375.00	2,369.00	2,375.00	0.00	0.0%
Insurance		5400-5450	7,094.00	11,982.00	11,978.00	11,982.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,500.00	40,741.00	22,284.70	40,741.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,960.00	9,960.00	10,649.00	15,260.00	(5,300.00)	-53.2%
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	109,737.00	125,816.00	75,988.91	150,964.00	(25,148.00)	-20.0%
Communications		5900	4,750.00	4,750.00	835.12	4,750.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			171,391.00	198,402.00	126,212.18	228,850.00	(30,448.00)	-15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,637.00	2,637.00	0.00	2,637.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,530.00	7,530.00	0.00	7,530.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			695,629.00	747,482.00	398,978.40	777,430.00	(29,948.00)	-4.0%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(136,702.00)	(137,934.00)	0.00	(132,906.00)	5,028.00	-3.6%
Contributions from Restricted Revenues		8990	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(56,702.00)	(57,934.00)	0.00	(52,906.00)	5,028.00	-8.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(56,702.00)	(57,934.00)	0.00	(52,906.00)	5,028.00	-8.7%

2021-22 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,991.00	41,203.00	12,205.00	41,211.00	8.00	0.0%
3) Other State Revenue		8300-8599	41,154.00	124,038.00	44,435.96	125,239.00	1,201.00	1.0%
4) Other Local Revenue		8600-8799	278,819.00	266,742.00	149,477.07	268,290.00	1,548.00	0.6%
5) TOTAL, REVENUES			348,964.00	431,983.00	206,118.03	434,740.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	70,631.00	96,865.00	50,781.76	100,405.00	(3,540.00)	-3.7%
2) Classified Salaries		2000-2999	50,852.00	47,141.00	13,805.46	48,859.00	(1,718.00)	-3.6%
3) Employee Benefits		3000-3999	56,998.00	61,478.00	12,211.22	62,612.00	(1,134.00)	-1.8%
4) Books and Supplies		4000-4999	36,065.00	41,358.00	28,966.11	45,546.00	(4,188.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	101,715.00	180,327.00	62,633.56	176,714.00	3,613.00	2.0%
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	100,224.00	100,269.00	0.00	95,241.00	5,028.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			416,485.00	527,438.00	168,398.11	529,377.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,521.00)	(95,455.00)	37,719.92	(94,637.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	56,702.00	57,934.00	0.00	52,906.00	(5,028.00)	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,702.00	57,934.00	0.00	52,906.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,819.00)	(37,521.00)	37,719.92	(41,731.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,874.56	117,473.63		117,473.63	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)			113,874.56	117,473.63		117,473.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,874.56	117,473.63		117,473.63		
2) Ending Balance, June 30 (E + F1e)			103,055.56	79,952.63		75,742.63		
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	103,055.56	79,952.63		75,742.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,804.00	4,849.00	0.00	4,849.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,179.00	1,179.00	14.00	1,179.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,595.00	1,095.00	19.00	1,303.00	208.00	19.0%

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	1,487.00	1,487.00	0.00	1,287.00	(200.00)	-13.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,426.00	32,593.00	12,172.00	32,593.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,991.00	41,203.00	12,205.00	41,211.00	8.00	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 Material		8560	1,575.00	1,575.00	(29.04)	2,504.00	929.00	59.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,579.00	122,463.00	44,465.00	122,735.00	272.00	0.2%
TOTAL, OTHER STATE REVENUE			41,154.00	124,038.00	44,435.96	125,239.00	1,201.00	1.0%

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)
<b>OTHER LOCAL REVENUE</b>								
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	214,318.00	214,318.00	118,251.14	215,866.00	1,548.00	0.7%
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	44,763.00	31,237.00	31,225.93	31,237.00	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	19,738.00	21,187.00	0.00	21,187.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>278,819.00</b>	<b>266,742.00</b>	<b>149,477.07</b>	<b>268,290.00</b>	<b>1,548.00</b>	<b>0.6%</b>
<b>TOTAL, REVENUES</b>			<b>348,964.00</b>	<b>431,983.00</b>	<b>206,118.03</b>	<b>434,740.00</b>	<b>2,757.00</b>	<b>0.6%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	68,882.00	71,899.00	37,164.22	75,439.00	(3,540.00)	-4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,749.00	24,966.00	13,617.54	24,966.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>70,631.00</b>	<b>96,865.00</b>	<b>50,781.76</b>	<b>100,405.00</b>	<b>(3,540.00)</b>	<b>-3.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	50,852.00	47,141.00	13,805.46	48,859.00	(1,718.00)	-3.6%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>50,852.00</b>	<b>47,141.00</b>	<b>13,805.46</b>	<b>48,859.00</b>	<b>(1,718.00)</b>	<b>-3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	48,066.00	52,849.00	8,592.27	53,698.00	(849.00)	-1.6%
PERS		3201-3202	1,522.00	1,496.00	783.82	1,496.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,621.00	4,326.00	1,792.06	4,467.00	(161.00)	-3.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,349.00	1,223.00	322.92	1,279.00	(56.00)	-4.6%
Workers' Compensation		3601-3602	1,440.00	1,584.00	720.15	1,652.00	(68.00)	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>56,998.00</b>	<b>61,478.00</b>	<b>12,211.22</b>	<b>62,612.00</b>	<b>(1,134.00)</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	15,600.00	15,355.85	17,148.00	(1,548.00)	-9.9%
Books and Other Reference Materials		4200	1,575.00	1,575.00	156.25	2,504.00	(929.00)	-59.0%
Materials and Supplies		4300	12,971.00	12,799.00	3,464.88	14,510.00	(1,711.00)	-13.4%
Noncapitalized Equipment		4400	6,519.00	11,384.00	9,989.13	11,384.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>36,065.00</b>	<b>41,358.00</b>	<b>28,966.11</b>	<b>45,546.00</b>	<b>(4,188.00)</b>	<b>-10.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,095.00	51,095.00	1,095.00	51,303.00	(208.00)	-0.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,620.00	123,232.00	57,538.56	119,411.00	3,821.00	3.1%
Communications		5900	6,000.00	6,000.00	4,000.00	6,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>101,715.00</b>	<b>180,327.00</b>	<b>62,633.56</b>	<b>176,714.00</b>	<b>3,613.00</b>	<b>2.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	100,224.00	100,269.00	0.00	95,241.00	5,028.00	5.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			100,224.00	100,269.00	0.00	95,241.00	5,028.00	5.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			416,485.00	527,438.00	168,398.11	529,377.00	(1,939.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	136,702.00	137,934.00	0.00	132,906.00	(5,028.00)	-3.6%
Contributions from Restricted Revenues		8990	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			56,702.00	57,934.00	0.00	52,906.00	(5,028.00)	-8.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			56,702.00	57,934.00	0.00	52,906.00	5,028.00	-8.7%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	746,000.00	755,157.00	430,099.43	755,500.00	343.00	0.0%
2) Federal Revenue		8100-8299	28,991.00	41,203.00	12,205.00	41,211.00	8.00	0.0%
3) Other State Revenue		8300-8599	46,692.00	131,731.00	48,368.39	132,924.00	1,193.00	0.9%
4) Other Local Revenue		8600-8799	301,493.00	290,156.00	150,404.21	291,704.00	1,548.00	0.5%
5) TOTAL, REVENUES			1,123,176.00	1,218,247.00	641,077.03	1,221,339.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	298,603.00	333,755.00	171,715.44	337,295.00	(3,540.00)	-1.1%
2) Classified Salaries		2000-2999	182,084.00	184,236.00	82,199.76	184,954.00	(718.00)	-0.4%
3) Employee Benefits		3000-3999	179,339.00	182,092.00	70,435.99	183,226.00	(1,134.00)	-0.6%
4) Books and Supplies		4000-4999	71,228.00	88,309.00	54,179.58	92,997.00	(4,688.00)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	273,106.00	378,729.00	188,845.74	405,564.00	(26,835.00)	-7.1%
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	107,754.00	107,799.00	0.00	102,771.00	5,028.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,112,114.00	1,274,920.00	567,376.51	1,306,807.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			11,062.00	(56,673.00)	73,700.52	(85,468.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

2021-22 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,062.00	(56,673.00)	73,700.52	(85,468.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	655,365.20	739,533.50		739,533.50	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)			655,365.20	739,533.50		739,533.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,365.20	739,533.50		739,533.50		
2) Ending Balance, June 30 (E + F1e)			666,427.20	682,860.50		654,065.50		
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	103,055.56	79,952.63		75,742.63		
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	196,634.53	198,557.88		198,557.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	294,737.11	332,349.99		307,764.99		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,588.00	7,588.00	3,799.00	7,588.00	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	2,896.00	2,776.00	1,404.87	2,776.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	691,097.00	701,857.00	389,541.48	701,857.00	0.00	0.0%
Unsecured Roll Taxes		8042	14,208.00	12,956.00	12,846.99	12,956.00	0.00	0.0%
Prior Years' Taxes		8043	622.00	391.00	734.09	734.00	343.00	87.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			756,000.00	765,157.00	430,099.43	765,500.00	343.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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			746,000.00	755,157.00	430,099.43	755,500.00	343.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,804.00	4,849.00	0.00	4,849.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,179.00	1,179.00	14.00	1,179.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,095.00	1,095.00	19.00	1,303.00	208.00	19.0%

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General Fund  
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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,487.00	1,487.00	0.00	1,287.00	(200.00)	-13.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,426.00	32,593.00	12,172.00	32,593.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>28,991.00</b>	<b>41,203.00</b>	<b>12,205.00</b>	<b>41,211.00</b>	<b>8.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	1,218.00	1,218.00	1,210.00	1,210.00	(8.00)	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	5,700.00	7,855.00	2,639.55	8,784.00	929.00	11.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,774.00	122,658.00	44,518.84	122,930.00	272.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>46,692.00</b>	<b>131,731.00</b>	<b>48,368.39</b>	<b>132,924.00</b>	<b>1,193.00</b>	<b>0.9%</b>

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General Fund  
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<b>OTHER LOCAL REVENUE</b>								
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	214,318.00	214,318.00	118,251.14	215,866.00	1,548.00	0.7%
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	500.00	500.00	101.80	500.00	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	5,000.00	5,000.00	85.34	5,000.00	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	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,263.00	32,477.00	31,965.93	32,477.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	0.00	4,674.00	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	19,738.00	21,187.00	0.00	21,187.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>301,493.00</b>	<b>290,156.00</b>	<b>150,404.21</b>	<b>291,704.00</b>	<b>1,548.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,123,176.00</b>	<b>1,218,247.00</b>	<b>641,077.03</b>	<b>1,221,339.00</b>	<b>3,092.00</b>	<b>0.3%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	223,427.00	233,892.00	117,245.22	237,432.00	(3,540.00)	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	75,176.00	99,863.00	54,470.22	99,863.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>298,603.00</b>	<b>333,755.00</b>	<b>171,715.44</b>	<b>337,295.00</b>	<b>(3,540.00)</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	69,820.00	66,109.00	14,921.31	67,827.00	(1,718.00)	-2.6%
Classified Support Salaries		2200	35,871.00	36,780.00	21,179.95	36,780.00	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	76,393.00	81,347.00	46,098.50	80,347.00	1,000.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>182,084.00</b>	<b>184,236.00</b>	<b>82,199.76</b>	<b>184,954.00</b>	<b>(718.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	84,121.00	92,509.00	28,830.13	93,358.00	(849.00)	-0.9%
PERS		3201-3202	26,214.00	26,680.00	15,270.93	26,680.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,617.00	17,798.00	8,659.00	17,959.00	(161.00)	-0.9%
Health and Welfare Benefits		3401-3402	38,060.00	36,170.00	13,575.35	36,170.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,780.00	3,203.00	1,269.50	3,259.00	(56.00)	-1.7%
Workers' Compensation		3601-3602	5,547.00	5,732.00	2,831.08	5,800.00	(68.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>179,339.00</b>	<b>182,092.00</b>	<b>70,435.99</b>	<b>183,226.00</b>	<b>(1,134.00)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,000.00	23,600.00	18,127.93	25,148.00	(1,548.00)	-6.6%
Books and Other Reference Materials		4200	1,575.00	2,315.00	896.25	3,244.00	(929.00)	-40.1%
Materials and Supplies		4300	43,046.00	48,922.00	25,166.27	51,133.00	(2,211.00)	-4.5%
Noncapitalized Equipment		4400	8,607.00	13,472.00	9,989.13	13,472.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>71,228.00</b>	<b>88,309.00</b>	<b>54,179.58</b>	<b>92,997.00</b>	<b>(4,688.00)</b>	<b>-5.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,695.00	53,873.00	3,202.45	54,081.00	(208.00)	-0.4%
Dues and Memberships		5300	1,750.00	2,375.00	2,369.00	2,375.00	0.00	0.0%
Insurance		5400-5450	7,094.00	11,982.00	11,978.00	11,982.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,500.00	40,741.00	22,284.70	40,741.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,960.00	9,960.00	10,649.00	15,260.00	(5,300.00)	-53.2%
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	204,357.00	249,048.00	133,527.47	270,375.00	(21,327.00)	-8.6%
Communications		5900	10,750.00	10,750.00	4,835.12	10,750.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>273,106.00</b>	<b>378,729.00</b>	<b>188,845.74</b>	<b>405,564.00</b>	<b>(26,835.00)</b>	<b>-7.1%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	100,224.00	100,269.00	0.00	95,241.00	5,028.00	5.0%
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	2,637.00	2,637.00	0.00	2,637.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,754.00	107,799.00	0.00	102,771.00	5,028.00	4.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			1,112,114.00	1,274,920.00	567,376.51	1,306,807.00	(31,887.00)	-2.5%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

2021-22 Second Interim  
Deferred Maintenance Fund  
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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	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	500.00	500.00	6.70	500.00	0.00	0.0%
5) TOTAL REVENUES			10,500.00	10,500.00	6.70	10,500.00		
<b>B. EXPENDITURES</b>								
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	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	6.70	500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

2021-22 Second Interim  
Deferred Maintenance Fund  
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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	500.00	6.70	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,521.06	55,834.85		55,834.85	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)			48,521.06	55,834.85		55,834.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,521.06	55,834.85		55,834.85		
2) Ending Balance, June 30 (E + F1e)			49,021.06	56,334.85		56,334.85		
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	49,021.06	56,334.85		56,334.85		
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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	6.70	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%
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			500.00	500.00	6.70	500.00	0.00	0.0%
TOTAL REVENUES			10,500.00	10,500.00	6.70	10,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL EXPENDITURES</b>			10,000.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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)
<b>A. REVENUES</b>								
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	259,700.00	259,700.00	New
5) TOTAL REVENUES			0.00	0.00	0.00	259,700.00		
<b>B. EXPENDITURES</b>								
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	240,000.00	(240,000.00)	New
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	240,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	19,700.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	750.00	(750.00)	New
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	(750.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	0.00	18,950.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,958.23	260,958.23		260,958.23	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)			260,958.23	260,958.23		260,958.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,958.23	260,958.23		260,958.23		
2) Ending Balance, June 30 (E + F1e)			260,958.23	260,958.23		279,908.23		
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	260,958.23	260,958.23		279,908.23		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	250,125.00	250,125.00	New
Unsecured Roll		8612	0.00	0.00	0.00	6,125.00	6,125.00	New
Prior Years' Taxes		8613	0.00	0.00	0.00	300.00	300.00	New
Supplemental Taxes		8614	0.00	0.00	0.00	650.00	650.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	2,500.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	259,700.00	259,700.00	New
TOTAL REVENUES			0.00	0.00	0.00	259,700.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	185,000.00	(185,000.00)	New
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	55,000.00	(55,000.00)	New
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	240,000.00	(240,000.00)	New
TOTAL EXPENDITURES			0.00	0.00	0.00	240,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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	750.00	(750.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	750.00	(750.00)	New
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	(750.00)		

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	36.89	36.89	33.95	36.89	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	36.89	36.89	33.95	36.89	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.10	1.10	0.22	1.10	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.10	1.10	0.22	1.10	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	37.99	37.99	34.17	37.99	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Second Interim  
2021-22 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			765,522.00	723,946.00	664,187.00	568,723.00	507,462.00	445,748.00	788,900.00	689,574.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,979.00	1,979.00	5,463.00	3,563.00	3,563.00	5,462.00	3,563.00	4,321.00
Property Taxes	8020-8079		0.00	0.00	0.00	11,889.00	0.00	386,239.00	6,399.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	12,172.00	33.00	5,801.00
Other State Revenue	8300-8599		0.00	0.00	(185.00)	0.00	29,310.00	19,244.00	0.00	16,911.00
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,979.00	1,979.00	5,278.00	15,452.00	32,873.00	423,117.00	9,995.00	27,033.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	9,078.00	34,354.00	32,159.00	33,074.00	31,924.00	32,124.00	33,208.00
Classified Salaries	2000-2999		9,160.00	10,006.00	11,827.00	13,897.00	12,827.00	12,258.00	12,225.00	20,551.00
Employee Benefits	3000-3999		2,895.00	5,065.00	12,816.00	12,503.00	12,426.00	12,370.00	12,361.00	22,558.00
Books and Supplies	4000-4999		8,335.00	8,228.00	11,667.00	8,361.00	1,248.00	7,769.00	8,570.00	7,764.00
Services	5000-5999		9,220.00	19,550.00	28,504.00	12,075.00	39,848.00	19,668.00	59,980.00	43,052.00
Capital Outlay	6000-6599			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			29,610.00	51,927.00	99,168.00	78,995.00	99,423.00	83,989.00	125,260.00	127,133.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		13,144.00	11,266.00	13,290.00	0.00	0.00	0.00	14,969.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	13,144.00	11,266.00	13,290.00	0.00	0.00	0.00	14,969.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		27,089.00	21,077.00	14,864.00	(2,282.00)	(4,836.00)	(4,024.00)	(970.00)	(3,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	27,089.00	21,077.00	14,864.00	(2,282.00)	(4,836.00)	(4,024.00)	(970.00)	(3,000.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(13,945.00)	(9,811.00)	(1,574.00)	2,282.00	4,836.00	4,024.00	15,939.00	3,000.00
E. NET INCREASE/DECREASE (B - C + D)			(41,576.00)	(59,759.00)	(95,464.00)	(61,261.00)	(61,714.00)	343,152.00	(99,326.00)	(97,100.00)
F. ENDING CASH (A + E)			723,946.00	664,187.00	568,723.00	507,462.00	445,748.00	788,900.00	689,574.00	592,474.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim  
2021-22 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

21 65409 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		592,474.00	495,374.00	712,070.00	604,970.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,321.00	4,321.00	4,321.00	4,321.00			47,177.00	47,177.00
Property Taxes	8020-8079	0.00	313,796.00	0.00	0.00			718,323.00	718,323.00
Miscellaneous Funds	8080-8099	0.00	0.00	(10,000.00)	0.00			(10,000.00)	(10,000.00)
Federal Revenue	8100-8299	5,801.00	5,801.00	5,801.00	5,801.00			41,210.00	41,211.00
Other State Revenue	8300-8599	16,911.00	16,911.00	16,911.00	16,911.00			132,924.00	132,924.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	291,704.00			291,704.00	291,704.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		27,033.00	340,829.00	17,033.00	318,737.00	0.00	0.00	1,221,338.00	1,221,339.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	33,208.00	33,208.00	33,208.00	31,748.00			337,293.00	337,295.00
Classified Salaries	2000-2999	20,551.00	20,551.00	20,551.00	20,551.00			184,955.00	184,954.00
Employee Benefits	3000-3999	22,558.00	22,558.00	22,558.00	22,558.00			183,226.00	183,226.00
Books and Supplies	4000-4999	7,764.00	7,764.00	7,764.00	7,764.00			92,998.00	92,997.00
Services	5000-5999	43,052.00	43,052.00	43,052.00	44,512.00			405,565.00	405,564.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	102,771.00			102,771.00	102,771.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		127,133.00	127,133.00	127,133.00	229,904.00	0.00	0.00	1,306,808.00	1,306,807.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			52,669.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	52,669.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)			35,918.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	0.00	0.00	35,918.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	16,751.00	
E. NET INCREASE/DECREASE (B - C + D)		(97,100.00)	216,696.00	(107,100.00)	91,833.00	0.00	0.00	(68,719.00)	(85,468.00)
F. ENDING CASH (A + E)		495,374.00	712,070.00	604,970.00	696,803.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								696,803.00	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,306,807.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,211.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	7,530.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,530.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,258,066.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		37.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		33,115.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	915,768.37	24,105.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	915,768.37	24,105.51
B. Required effort (Line A.2 times 90%)	824,191.53	21,694.96
C. Current year expenditures (Line I.E and Line II.B)	1,258,066.00	33,115.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 29,825.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 675,650.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.41%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	61,093.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,306.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,058.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	73,457.55
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	73,457.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	572,964.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	286,812.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	111,224.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	17,005.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	9,250.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	131,323.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,130,578.45

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.50%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	6.50%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>73,457.55</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>10,668.69</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.85%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	755,500.00	0.79%	761,500.00	0.79%	767,500.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,685.00	0.00%	7,685.00	0.00%	7,685.00
4. Other Local Revenues	8600-8799	23,414.00	0.00%	23,414.00	0.00%	23,414.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(52,906.00)	9.02%	(57,677.00)	8.69%	(62,687.00)
6. Total (Sum lines A1 thru A5c)		733,693.00	0.17%	734,922.00	0.13%	735,912.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				236,890.00		243,862.00
b. Step & Column Adjustment				6,972.00		7,181.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	236,890.00	2.94%	243,862.00	2.94%	251,043.00
2. Classified Salaries						
a. Base Salaries				136,095.00		137,456.00
b. Step & Column Adjustment				1,361.00		1,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	136,095.00	1.00%	137,456.00	1.00%	138,831.00
3. Employee Benefits	3000-3999	120,614.00	10.16%	132,864.00	2.43%	136,086.00
4. Books and Supplies	4000-4999	47,451.00	-27.33%	34,481.00	2.13%	35,214.00
5. Services and Other Operating Expenditures	5000-5999	228,850.00	-4.48%	218,606.00	2.93%	225,004.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		777,430.00	-1.31%	767,269.00	2.46%	786,178.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(43,737.00)		(32,347.00)		(50,266.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		622,059.87		578,322.87		545,975.87
2. Ending Fund Balance (Sum lines C and D1)		578,322.87		545,975.87		495,709.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	198,557.88		197,025.00		197,025.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	307,764.99		276,950.87		226,684.87
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		578,322.87		545,975.87		495,709.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	307,764.99		276,950.87		226,684.87
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		378,764.99		347,950.87		297,684.87
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	41,211.00	-29.52%	29,044.00	0.00%	29,044.00
3. Other State Revenues	8300-8599	125,239.00	-66.18%	42,355.00	0.00%	42,355.00
4. Other Local Revenues	8600-8799	268,290.00	3.96%	278,916.00	0.73%	280,949.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	52,906.00	9.02%	57,677.00	8.69%	62,687.00
6. Total (Sum lines A1 thru A5c)		487,646.00	-16.33%	407,992.00	1.73%	415,035.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				100,405.00		95,778.00
b. Step & Column Adjustment				2,803.00		2,917.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,430.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	100,405.00	-4.61%	95,778.00	3.05%	98,695.00
2. Classified Salaries						
a. Base Salaries				48,859.00		45,745.00
b. Step & Column Adjustment				141.00		142.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,255.00)		(57.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,859.00	-6.37%	45,745.00	0.19%	45,830.00
3. Employee Benefits	3000-3999	62,612.00	2.53%	64,198.00	0.49%	64,513.00
4. Books and Supplies	4000-4999	45,546.00	-30.74%	31,546.00	0.00%	31,545.00
5. Services and Other Operating Expenditures	5000-5999	176,714.00	-48.11%	91,705.00	-5.21%	86,929.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	95,241.00	4.75%	99,761.00	4.76%	104,506.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		529,377.00	-19.01%	428,733.00	0.77%	432,018.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(41,731.00)		(20,741.00)		(16,983.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		117,473.63		75,742.63		55,001.63
2. Ending Fund Balance (Sum lines C and D1)		75,742.63		55,001.63		38,018.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	75,742.63		55,001.63		38,018.63
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		75,742.63		55,001.63		38,018.63
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	755,500.00	0.79%	761,500.00	0.79%	767,500.00
2. Federal Revenues	8100-8299	41,211.00	-29.52%	29,044.00	0.00%	29,044.00
3. Other State Revenues	8300-8599	132,924.00	-62.35%	50,040.00	0.00%	50,040.00
4. Other Local Revenues	8600-8799	291,704.00	3.64%	302,330.00	0.67%	304,363.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,221,339.00	-6.42%	1,142,914.00	0.70%	1,150,947.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				337,295.00		339,640.00
b. Step & Column Adjustment				9,775.00		10,098.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,430.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	337,295.00	0.70%	339,640.00	2.97%	349,738.00
2. Classified Salaries						
a. Base Salaries				184,954.00		183,201.00
b. Step & Column Adjustment				1,502.00		1,517.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,255.00)		(57.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	184,954.00	-0.95%	183,201.00	0.80%	184,661.00
3. Employee Benefits	3000-3999	183,226.00	7.55%	197,062.00	1.79%	200,599.00
4. Books and Supplies	4000-4999	92,997.00	-29.00%	66,027.00	1.11%	66,759.00
5. Services and Other Operating Expenditures	5000-5999	405,564.00	-23.49%	310,311.00	0.52%	311,933.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	102,771.00	-2.93%	99,761.00	4.76%	104,506.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,306,807.00	-8.48%	1,196,002.00	1.86%	1,218,196.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(85,468.00)		(53,088.00)		(67,249.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		739,533.50		654,065.50		600,977.50
2. Ending Fund Balance (Sum lines C and D1)		654,065.50		600,977.50		533,728.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	75,742.63		55,001.63		38,018.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	198,557.88		197,025.00		197,025.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	307,764.99		276,950.87		226,684.87
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		654,065.50		600,977.50		533,728.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	307,764.99		276,950.87		226,684.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		378,764.99		347,950.87		297,684.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.98%		29.09%		24.44%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		33.95		33.95		33.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,306,807.00		1,196,002.00		1,218,196.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,306,807.00		1,196,002.00		1,218,196.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		65,340.35		59,800.10		60,909.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA: 21-65409-0000000 Nicasio Elementary		
Selected SELPA: AT		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AT	Marin County	

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

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

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

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	36.89	36.89		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>36.89</b>	<b>36.89</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	36.89	33.95		
Charter School				
<b>Total ADA</b>	<b>36.89</b>	<b>33.95</b>	<b>-8.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	36.89	33.95		
Charter School				
<b>Total ADA</b>	<b>36.89</b>	<b>33.95</b>	<b>-8.0%</b>	<b>Not Met</b>

#### 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)

Enrollment decline.

## 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	40	36		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>36</b>	<b>-10.0%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	40	36		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>36</b>	<b>-10.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular		36		
Charter School	40			
<b>Total Enrollment</b>	<b>40</b>	<b>36</b>	<b>-10.0%</b>	<b>Not Met</b>

### 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)

Enrollment decline.

### 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	38	39	
Charter School			
<b>Total ADA/Enrollment</b>	<b>38</b>	<b>39</b>	<b>97.4%</b>
Second Prior Year (2019-20)			
District Regular	37	38	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37</b>	<b>38</b>	<b>97.4%</b>
First Prior Year (2020-21)			
District Regular	37	37	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>37</b>	<b>37</b>	<b>100.0%</b>
Historical Average Ratio:			98.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.8%

#### 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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	34	36		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34</b>	<b>36</b>	<b>94.4%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	34	36		
Charter School				
<b>Total ADA/Enrollment</b>	<b>34</b>	<b>36</b>	<b>94.4%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	34	36		
Charter School				
<b>Total ADA/Enrollment</b>	<b>34</b>	<b>36</b>	<b>94.4%</b>	<b>Met</b>

#### 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)	765,157.00	765,500.00	0.0%	Met
1st Subsequent Year (2022-23)	771,157.00	771,500.00	0.0%	Met
2nd Subsequent Year (2023-24)	777,157.00	777,500.00	0.0%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	415,292.72	633,896.01	65.5%
Second Prior Year (2019-20)	452,628.35	622,868.25	72.7%
First Prior Year (2020-21)	468,227.30	652,923.15	71.7%
	Historical Average Ratio:		70.0%

	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):	65.0% to 75.0%	65.0% to 75.0%	65.0% to 75.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	493,599.00	777,430.00	63.5%	Not Met
1st Subsequent Year (2022-23)	514,182.00	767,269.00	67.0%	Met
2nd Subsequent Year (2023-24)	525,960.00	786,178.00	66.9%	Met

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

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

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

**Explanation:**  
(required if NOT met)

Due to an increase of service costs associated with one-time funds.

## 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	41,211.00	41,211.00	0.0%	No
1st Subsequent Year (2022-23)	29,044.00	29,044.00	0.0%	No
2nd Subsequent Year (2023-24)	29,044.00	29,044.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	132,924.00	132,924.00	0.0%	No
1st Subsequent Year (2022-23)	63,713.00	50,040.00	-21.5%	Yes
2nd Subsequent Year (2023-24)	63,713.00	50,040.00	-21.5%	Yes

**Explanation:**  
(required if Yes)

Reallocation of one-time funds.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	291,704.00	291,704.00	0.0%	No
1st Subsequent Year (2022-23)	301,704.00	302,330.00	0.2%	No
2nd Subsequent Year (2023-24)	301,704.00	304,363.00	0.9%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	90,786.00	92,997.00	2.4%	No
1st Subsequent Year (2022-23)	66,948.00	66,027.00	-1.4%	No
2nd Subsequent Year (2023-24)	65,237.00	66,759.00	2.3%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	379,385.00	405,564.00	6.9%	Yes
1st Subsequent Year (2022-23)	297,268.00	310,311.00	4.4%	No
2nd Subsequent Year (2023-24)	297,268.00	311,933.00	4.9%	No

**Explanation:**  
(required if Yes)

Costs associated with one-time funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	465,839.00	465,839.00	0.0%	Met
1st Subsequent Year (2022-23)	394,461.00	381,414.00	-3.3%	Met
2nd Subsequent Year (2023-24)	394,461.00	383,447.00	-2.8%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	470,171.00	498,561.00	6.0%	Not Met
1st Subsequent Year (2022-23)	364,216.00	376,338.00	3.3%	Met
2nd Subsequent Year (2023-24)	362,505.00	378,692.00	4.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

Costs associated with one-time funds.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	32,273.22	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	29.0%	29.1%	24.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.7%	9.7%	8.1%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(43,737.00)	777,430.00	5.6%	Met
1st Subsequent Year (2022-23)	(32,347.00)	767,269.00	4.2%	Met
2nd Subsequent Year (2023-24)	(50,266.00)	786,178.00	6.4%	Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2021-22)		654,065.50	Met
1st Subsequent Year (2022-23)		600,977.50	Met
2nd Subsequent Year (2023-24)		533,728.50	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2021-22)		696,803.00	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	34	34	34
<b>District's Reserve Standard Percentage Level:</b>	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):

Yes

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

### 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	1,306,807.00	1,196,002.00	1,218,196.00
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)	1,306,807.00	1,196,002.00	1,218,196.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	65,340.35	59,800.10	60,909.80
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. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	71,000.00	71,000.00	71,000.00

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	71,000.00	71,000.00	71,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	307,764.99	276,950.87	226,684.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	378,764.99	347,950.87	297,684.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.98%	29.09%	24.44%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>71,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

**Explanation:**  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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)

No

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

### S4. Contingent Revenues

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(137,934.00)	(132,906.00)	-3.6%	(5,028.00)	Met
1st Subsequent Year (2022-23)	(142,705.00)	(142,705.00)	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	(147,715.00)	(147,714.55)	0.0%	(0.45)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

General obligation Bonds are collected and paid by the Marin County Treasurer from Parcel Tax. Early retirement incentive payment is paid with unrestricted general fund revenues.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1.

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

No

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

n/a

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

n/a

2.

OPEB Liabilities

a. Total OPEB liability

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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.

3.

OPEB Contributions

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

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

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

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

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

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

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

d. Number of retirees receiving OPEB benefits

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

4.

Comments:

**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)
- b. Amount contributed (funded) 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


4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	3.0	3.0	3.0	3.0

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

3,910

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
24,985	25,735	26,507
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

**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:


--

**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
9,500	9,775	10,100
3.0%	3.0%	3.0%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

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	2.5	2.5	2.5	2.5

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

1,985

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,911	10,210	10,515
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

**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?

No		
----	--	--

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

--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,485	1,500	1,515
1.0%	1.0%	1.0%

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

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

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since 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?

n/a

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	0.0	0.0	0.0	0.0

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.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

- 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


**Management/Supervisor/Confidential Step and Column Adjustments**

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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?

No

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