

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Friday, December 10, 2021 - 3:00 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

3:00 p.m. 1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:
Ron Turner, President
June McJunkin, Vice President
Victoria Lachance, Member
Jim Richmond, Member
Harjit Singh - Member

4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Reorganization of the Sutter County Board of Education

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.

5.1 Election of Board President **[Action Item]**

5.2 Election of Board Vice President **[Action Item]**

5.3 Set Location, Time, Meeting Dates, and Adopt 2022
Calendar **[Action Item]**

6.0 Approve Minutes of the November 10, 2021 Regular Meeting
[Action Item]

The minutes of the November 10, 2021, Regular Meeting of the Sutter County Board of Education are presented for approval.

7.0 Educational Services Department Presentation
Brian Gault

8.0 Approve the Sutter County Superintendent of Schools' First Interim Report – Nic Hoogeveen **[Action Item]**

The First Interim Report covers the period of July 1, 2021 – October 31, 2021.

9.0 Quarterly Update of Master Plan – James Peters

Quarterly Update of the Facilities Master Plan will be presented.

10.0 Sutter County Career Training Center Compliance for Student Financial Assistance Report – Ron Sherrod - **[Action Item]**

Audit of Cambridge Junior College's compliance with the compliance requirements regarding institutional eligibility and participation, reporting, student eligibility, disbursements, return of Title IV funds, cash management, and administrative requirements described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs (Guide) for the period ended August 31, 2021.

11.0 Educator Effectiveness Block Grant – Sutter County Superintendent of Schools - Brian Gault – **[Action Item]**

The proposed plan, delineating the expenditure of funds received by SCSOS for Educator Effectiveness is being presented to the Board for approval.

12.0 Educator Effectiveness Block Grant – Pathways Charter Academy
Brian Gault – **[Action Item]**

The proposed plan, delineating the expenditure of funds received by Pathways Charter Academy for Educator Effectiveness is being presented to the Board for approval.

13.0 Discussion and Possible Approval of Resolution No. 21-22-VI Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953
Superintendent Reusser – **[Action Item]**

The Board will consider adopting Resolution No. 21-22-VI to make a finding that the current circumstances meet the requirements of

AB 361 and Government Code section 5493 for the Board to conduct meetings remotely.

14.0 Items from the Superintendent/Board

15.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

Agenda Item No. 5.0

BOARD AGENDA ITEM: Reorganization of the Sutter County Board of Education

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Maggie Nicoletti

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.

Sutter County Board of Education Calendar 2022

Below is the 2022 calendar for the Sutter County Board of Education meetings (2nd Wednesday of the month with the exception of June). Also listed are the due dates for agenda items and all supporting materials. **Items received after the due date will be placed on the following month's agenda.**

Location: Sutter County Superintendent of Schools Office
970 Klamath Lane • Yuba City, CA 95993
North/South Board Room

Board President: Ron Turner
Board Vice President: June McJunkin

Month	Meeting Date	Time	Agenda Items Due
January	Wednesday, January 12, 2022	5:30 p.m.	Wednesday, January 5, 2022
February	Wednesday, February 9, 2022	5:30 p.m.	Monday, January 31, 2022
March	Wednesday, March 9, 2022	5:30 p.m.	Monday, February 28, 2022
April	Wednesday, April 13, 2022	5:30 p.m.	Monday, April 4, 2022
May	Wednesday, May 11, 2022	5:30 p.m.	Monday, May 2, 2022
June	Wednesday, June 15, 2022 (Public Hearing – LCAP & Budget)	5:30 p.m.	Monday, June 6, 2022
	Wednesday, June 22, 2022 (Adoption – LCAP & Budget)	5:30 p.m.	Monday, June 13, 2022
July	Wednesday, July 13, 2022	5:30 p.m.	Tuesday, July 5, 2022
August	Wednesday, August 10, 2022	5:30 p.m.	Monday, August 1, 2022
September	Wednesday, September 14, 2022	5:30 p.m.	Tuesday, September 6, 2022
October	Wednesday, October 12, 2022	5:30 p.m.	Monday, October 3, 2022
November	Wednesday, November 9, 2022	5:30 p.m.	Monday, October 31, 2022
December	Wednesday, December 14, 2022	3:00 p.m.	Monday, December 5, 2022

Adopted:

Agenda Item No. 6.0

BOARD AGENDA ITEM: Approve Minutes of the November 10, 2021, Regular Board Meeting

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

✓ Action

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Superintendent Tom Reusser

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The Minutes of the November 10, 2021, regular Board Meeting are presented for Approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
November 10, 2021

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by Vice President June McJunkin, 5:30 p.m., November 10, 2021, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Victoria Lachance.

3.0 Roll call of Members

Ronald Turner, President – Absent
June McJunkin, Vice President – Present
Victoria Lachance, Member – Present
Jim Richmond, Member – Arrived at 5:31 p.m.
Harjit Singh, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Nic Hoogeveen, Joe Hendrix, Brian Gault, Virginia Burns, James Peters and Maggie Nicoletti.

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Approve the following Minutes of the Sutter County Board of Education

A motion was made to approve the minutes of the following Regular Meeting and Board Study Session of the Sutter County Board of Education.

5.1 The minutes of the October 13, 2021, regular meeting of the Sutter County Board of Education are presented for approval.

Motion made to approve the minutes of the October 13, 2021, regular meeting of the Sutter County Board of Education.

Motion Jim Richmond *Seconded:* Harjit Singh

Action: Motion Carried

Ayes: 3 (Singh, Lachance and Richmond)

Noes: 0

Absent: 1 (Turner) *Abstain:* 1 (McJunkin)

5.2 The minutes of the October 27, 2021, study session of the Sutter County Board of Education are presented for approval.

Motion made to approve the minutes of the October 27, 2021, study session of the Sutter County Board of Education.

Motion Harjit Singh *Seconded:* Victoria Lachance
Action: Motion Carried
Ayes: 4 (McJunkin, Singh, Lachance and Richmond)
Noes: 0
Absent: 1 (Turner) *Abstain:* 0

6.0 Set Date, Time and Place for Annual Organizational Meeting

A motion was made to set December 10, 2021, 3:00 p.m., Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993, as the date, time and place for the Annual Organizational Meeting.

Motion: Jim Richmond *Seconded:* Victoria Lachance
Action: Motion Carried
Ayes: 4 (McJunkin, Lachance, Singh, and Richmond)
Noes: 0
Absent: 1 (Turner) *Abstain:* 0

7.0 Student Support and Outreach Department Presentation

The department changed its name in 2019 from Intervention and Prevention Program to Student Support and Outreach (SSO). The new name is more positive and encompasses what the department does. Virginia Burns, Coordinator of Student Support and Outreach, gave a PowerPoint presentation which included an overview of the programs within the department. The Budget was also reviewed in the PowerPoint.

8.0 Disclosure of Collective Bargaining Agreement 2020-21 CTA

Nic stated an agreement has been reached with CTA for 2020-21.

9.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (July 1 2021 – September 30, 2021)

Brian reported there were no complaints filed during the period July 1, 2021 through September 30, 2021.

9.1 Report on Williams Compliance Visitations on August 30, 2021, August 31, 2021, and September 1, 2021

Pursuant to Education Code §1240, schools in Decile 1-3 must be compliant. Brian Gault reported there were no findings during the visits to Bridge Street,

King Avenue and Park Avenue Elementary Schools (YCUSD) and Luther Elementary School (LOUSD) in the areas of instructional materials, facilities, school accountability report card and teacher assignment/misassignment. There is current legislation that will be redefining the schools that will be visited; this should become effective beginning in the 2022-2023 school year.

10.0 Business Services Report

10.1 Monthly Financial Report – October 2021 (9/16-10/15)

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of October 2021 with the Board Members and pointed out significant changes in the report from the previous month's report. The report reflected a \$1,000,000.00 transfer for the Sutter County Career Training Center (SCCTC).

10.2 Donations

Nic reviewed the donation received from Balkar Singh and Rajwinder Bains in the amount of \$200.00 to be used for the Riverbend ASD Program.

10.3 Facilities Update

James Peters stated not much has happened since the last Board Meeting; FMOF are working on updates for the Cosmetology Program at SCCTC which we are planning on opening in the spring of 2022.

Twin Rivers Floor Covering won the bid for the new flooring at FRA; due to COVID, they have been unable to get the material. In consideration of this one year delay, Twin rivers Floor Covering is still honoring their original bid for the cost of the material.

11.0 Educator Effectiveness Block Grant

Brian stated this is allocated for professional development for certificated and classified employees and is in the amount of \$644,595.00. The Educator Effectiveness Block Grant was included in the Board Packet. The plan outlines ten areas where the money can be spent and Brian reviewed the ten areas with the Board Members. Final approval of the Educator Effectiveness Block Grant will be presented at the December Board Meeting.

Pertinent questions were asked and answered. The grant runs through the 2025-2026 school year.

12.0 Pathways Charter Academy (PCA) Educator Effectiveness Block Grant

Brian stated that the money allocated for this grant is \$2,537.00. Input from staff regarding use of the funds and they concluded that this is an opportunity for a staff member to attend a Juvenile Court, Community and Alternative School Conference. Final approval of the Pathways Charter

Academy Educator Effectiveness Block Grant will be presented at the December Board Meeting.

13.0 Sutter County Career Training Center Financial Audit Report

Nic stated as part of the change in ownership from Cambridge College to SCCTC, part of the requirement was to do an audit. No disagreements found during the audit. Compliance side of the audit will be presented at the December Board Meeting. Pertinent questions were asked and answered.

A motion was made to accept the Sutter County Career Training Center Financial Audit Report.

<i>Motion:</i>	Jim Richmond	<i>Seconded:</i> Harjit Singh
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (McJunkin, Lachance, Singh and Richmond)	
<i>Noes:</i>	0	
<i>Absent:</i>	1 (Turner)	<i>Abstain:</i> 0

14.0 Approval of Long Range Facilities Master Plan

James stated changes were made to the Long Range Facilities Master Plan that were discussed at the Board Study Session.

A motion was made to approve the Long Range Facilities Master Plan.

<i>Motion:</i>	Victoria Lachance	<i>Seconded:</i> Jim Richmond
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (McJunkin, Lachance, Singh, and Richmond)	
<i>Noes:</i>	0	
<i>Absent:</i>	1 (Turner)	<i>Abstain:</i> 0

15.0 Redistricting Following the 2020 Census

Discussion regarding realigning the Sutter County Board of Education Trustee areas following the 2020 Census. The Board and the County Committee on School District Organization may follow the redistricting boundaries of the Sutter County Board of Supervisors. This will be discussed further after the Board of Supervisors has adopted a new map. The Board may choose to consult a demographer for redistricting.

16.0 Discussion and Possible Approval of Resolution No. 21-22-V Authorizing Use of Remote Teleconference Provisions Pursuant to AB 361 and Government

Code Section 54953

Agenda item failed due to lack of motion.

17.0 Recess to Closed Session

The Board convened to closed session at 6:35 p.m.

18.0 Reconvene to Open Session

The Board reconvened to open session at 7:12 p.m.

19.0 Report from Closed Session

No action taken in closed session.

20.0 Items from the Superintendent/Board

Superintendent Reusser shared the following:

SCSOS received a letter from California Families Against Mandates, a group of California families who have united following Governor Newson's October 2nd press release regarding mandated COVID-19 vaccinations for children K-12. In the email, they asked that this letter be shared with the Board Members. Each Board Member received a copy of the letter.

The Sutter County Career Training Center (SCCTC) is being evaluated by the US Department of Education for Title IV Funding. We have received some money from PEL Grants and will continue to receive money from this grant.

21.0 Adjournment

A motion was made to adjourn the meeting at 7:25 p.m.

<i>Motion:</i>	June McJunkin	<i>Seconded:</i>
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (Lachance, McJunkin, Singh, and Richmond)	
<i>Noes:</i>	0	
<i>Absent:</i>	1 (Turner)	<i>Abstain:</i> 0

Agenda Item No. 7.0

BOARD AGENDA ITEM: Educational Services Department Presentation

BOARD MEETING DATE: November 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Brian Gault and Kristi Johnson

✓ Reports/Presentation

SUBMITTED BY:

 Information

Brian Gault and Kristi Johnson

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

Brian Gault, Assistant Superintendent of Educational Services, will present a department overview to the Board.

BOARD AGENDA ITEM: First Interim Report

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

X Action

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 21/22 First Interim Report will be presented to the Board for review and approval.

Sutter County Superintendent of Schools

2021/2022 First Interim Report

Presented to the Board
December 10, 2021



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2021-2022 FIRST INTERIM FINANCIAL REPORT

DECEMBER 10, 2021



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

Ronald Turner	Trustee Area 1	2024
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2024
Harjit Singh	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2022

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CERTIFICATION



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 sections 33129 and 42130.

Signed: _____

County 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 County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 10, 2021

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Nicolaas Hoogeveen

Telephone: 530-822-2915

Title: Director of Internal Business Services

E-mail: NicolaasH@sutter.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

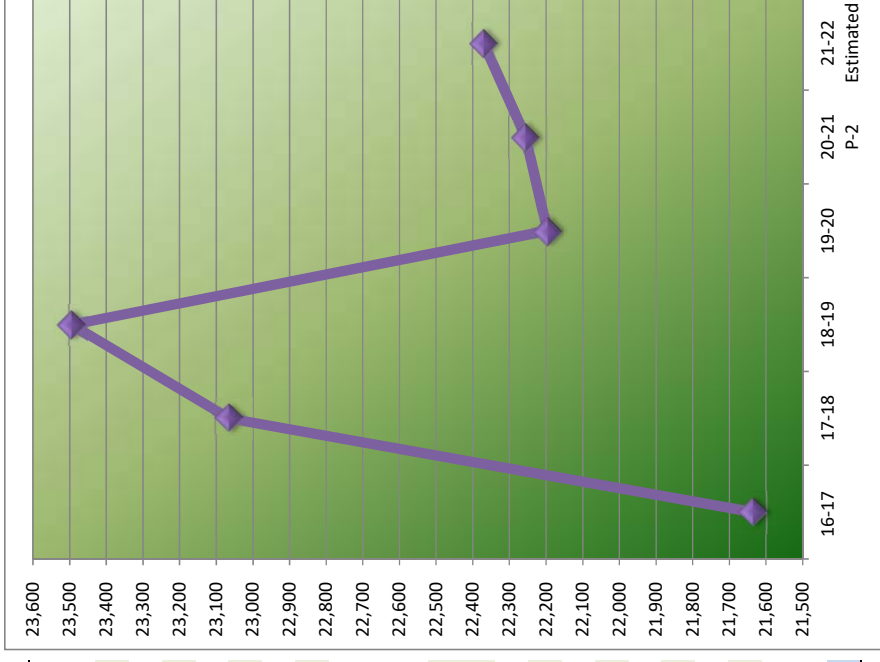
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?		X
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	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	

AVERAGE DAILY ATTENDANCE



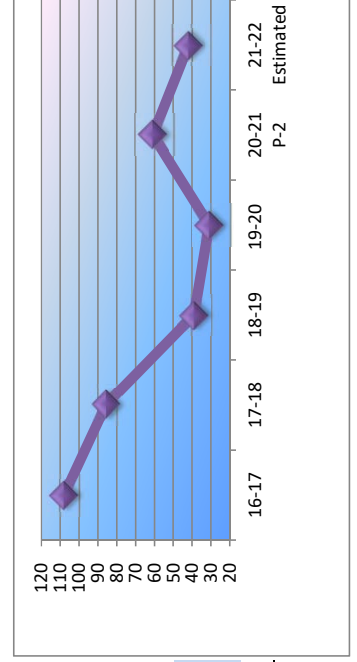
**2021-22 First Interim
Average Daily Attendance**

	16-17	17-18	18-19	19-20	20-21	21-22
<u>Districts</u>						
Brittan	439	430	435	429	429	410
Browns	149	145	133	135	135	135
East Nicolaus	294	297	287	295	296	296
Franklin	463	455	467	473	473	449
Live Oak Unified	1,722	1,782	1,766	1,803	1,804	1,813
Marcum Illinois	157	149	167	175	175	175
So. Sutter Charter	2,230	2,107	2,030	2,105	2,105	2,104
Meridian	78	65	44	54	59	67
CA Virtual Academy	738	790	833	985	985	985
California Prep Sutter K-7	113	472	-	-	-	-
California Prep Sutter 8-12	161	205	-	-	-	-
Nuestro	143	146	163	178	178	165
Sutter Peak Charter Academy	357	445	572	578	578	533
Pleasant Grove	193	178	171	161	162	159
Sutter Union High	739	737	723	774	774	774
Winship-Robbins	136	134	113	114	114	110
Feather River Charter School	807	1,657	2,710	1,092	1,092	1,718
Winship Community Charter	43	98	117	107	107	235
Yuba City Unified	11,684	11,786	11,723	11,633	11,633	11,083
AEROSTEM Charter	-	-	68	94	132	134
Twin River Charter	437	434	423	446	451	451
Yuba City Charter	243	246	248	274	274	274
<u>County Operated</u>						
Special Education	311	307	302	291	299	299
	21,636	23,065	23,494	22,196	22,256	22,370
				P-2	Estimated	



County Office

Comm.School Probation	108	86	39	31	45	27
Pathways Charter Academy					16	15
Comm.School IF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	36.02	36.02	27.20	27.20	(8.82)	-24%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	36.02	36.02	27.20	27.20	(8.82)	-24%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	290.77	290.77	298.66	298.66	7.89	3%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	290.77	290.77	298.66	298.66	7.89	3%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	326.79	326.79	325.86	325.86	(0.93)	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	22,193.52	22,183.52	22,370.42	22,370.42	186.90	1%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.80	3.80	3.80	3.80	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	3.80	3.80	3.80	3.80	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	26.10	26.10	11.00	11.00	(15.10)	-58%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	26.10	26.10	11.00	11.00	(15.10)	-58%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	29.90	29.90	14.80	14.80	(15.10)	-51%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	29.90	29.90	14.80	14.80	(15.10)	-51%

FINANCIALS



General Fund Financial Assumptions 2021-22



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the First Interim Report for the year 2021-22.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the Governor signs the annual budget we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget. Column "C" represents the actual revenue and expenditures as of October 31, 2021. Column "D" is the projected year totals (First Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding expenditures for the future two years. There has been a significant influx of one-time dollars to address the repercussions of COVID-19 including addressing learning loss and COVID-19 testing, tracking and personal protective equipment. The County Office has worked diligently to utilize these one-time funds to provide supplemental services and have exit strategies in place for when the funding is depleted. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the Governor's May Revision reflects a strong economic turnaround, the County Office's LCFF funding remains flat and does not receive the benefit of the turnaround. Flat LCFF funding coupled with inflation and increasing employee costs, including step and column, and PERS and STRS employer rate increases will create a bleak financial future that will be continuously monitored. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

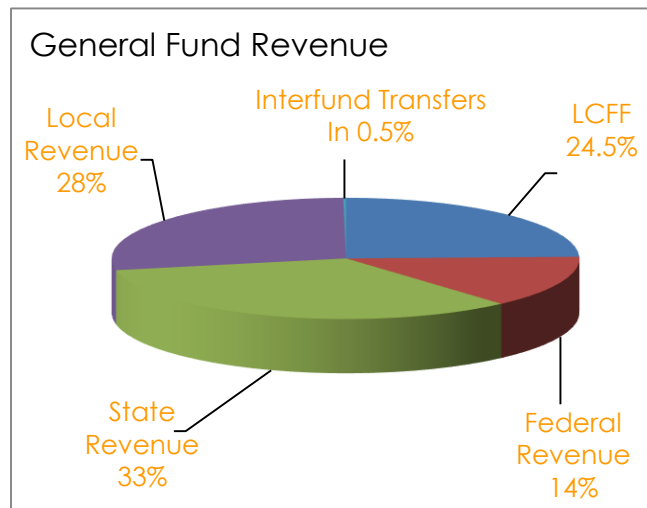
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$228 per average daily attendance (ADA). This amount represents \$163 of unrestricted and \$65 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dashboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. For 2021-22, the projections have increased slightly countywide. The County Office is projecting to see a decrease in average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy compared to 2020-21. Attendance at PCA is projected to be 15 ADA and 27 ADA at FRA.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to decrease by \$330,147 (-3.3%). The decrease is attributed to reduced ADA projections for FRA and PCA.

Federal revenue is projected to increase by \$614,315 (12.4%) from the original budget. This change stems largely to the addition of the Elementary and Secondary School Emergency Relief (ESSER) III and Expanded Learning

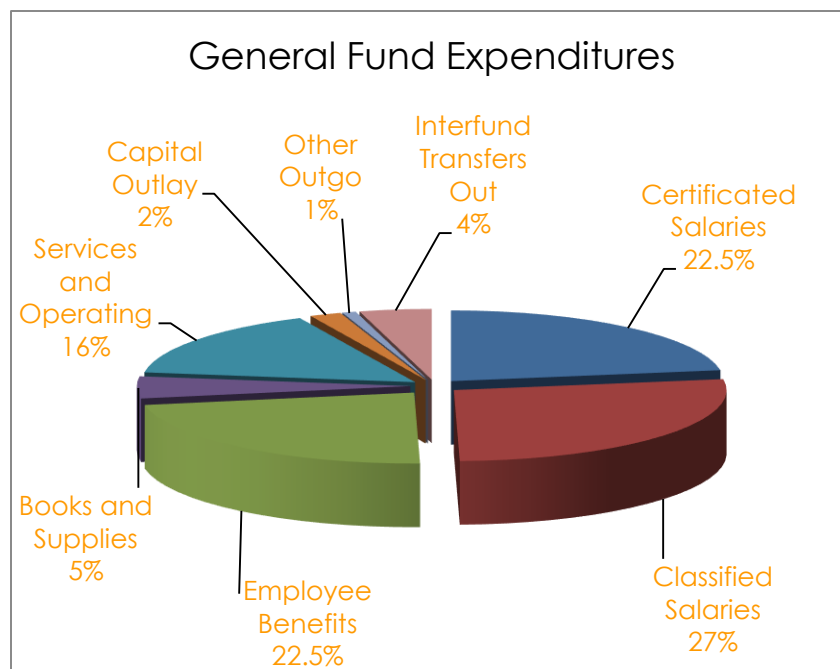
Opportunity funding of roughly \$1.2 million and additional Alternative Dispute Resolution (ADR) funds of roughly \$84K. Reductions also occurred to multiple Workforce Innovation and Opportunity Act (WIOA) grants of roughly \$792,000.

Other State revenue is projected to increase by \$2,699,528 (25.3%). This is caused by an increase of \$1.6 million of SELPA revenue attributed largely to an increase in AB-602 funding from \$625 per ADA to \$715, increased Out of Home Care funding of \$121,000, and \$209,000 of Mental Health funds. Educator Effectiveness has also been budgeted of roughly \$650,000 and \$105,000 of Safe Schools for All.

Other Local revenues are projected to decrease by \$1,584,213 (-12.4%). The majority of this decrease results from a reduction in excess costs in our SELPA program of roughly \$1.8 million. Revenue projections from Shady Creek Outdoor School were increased by roughly \$220,000 to reflect an increase of school attendance.

Other Financing Sources – Interfund Transfers In are projected to decrease by \$105,837 (-57.2%). These transfers are used to move money into the General Fund. In this case, the projected transfer from the Shady Creek enterprise fund has been reduced to reflect reduced events and sales caused by the COVID-19.

General Fund Expenditures



As projected revenues are increasing for 2021-22, expenditures in the General Fund are also projected to increase. There has been a tremendous amount of changes since the original budget was presented to the Board in June. Budget meetings seem to be a continuous puzzle to decipher the best way to wisely use funds to best serve our students and mitigate learning loss.

Salaries and Benefits

Certificated salaries decreased by \$317,331 (-3.4%) and classified salaries decreased by \$98,983 (-0.9%) from the original budget. The certificated decrease is largely attributed to not implementing expanded learning opportunities during the summer within the Special Education department. Classified salaries decreased to align to funding levels within the Workforce Innovation and Opportunity Act (WIOA) program. Vacancies that have not been filled have also been prorated for the remaining portion of the year.

Employer paid benefits decreased by \$20,837 (-0.2%) which align to the decrease of salary expenses. Adjustments have also been made to align to the updated PERS, STRS, and unemployment insurance rates compared to budget development. The PERS rate decreased by 0.09% from 23.0% to 22.91%. The STRS rate increased from 15.92% at budget development to 16.92%. The unemployment insurance rate decreased from 1.23% at budget development to 0.5%.

Supplies

The overall increase in program budgets for books and supplies is \$933,109 (86.4%). This increase is mainly attributed to accounting for ESSER III expenses here as a 'place holder' due to the lack of time between board approval of the plan and our first interim timeline. Expenses will be moved to align to the plan in the future.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$476,666 (8.1%). The change is due to the increased training and services that will be provided to increase educator effectiveness. Contracted services within WIOA decreased which aligns with the reduced funding and providing fewer services to the public.

Capital Outlay

The \$586,501 (363.1%) increase is due to budgeting the purchase of three vehicles. The vehicles include a van for student transportation at FRA, a wheel chair accessible van within the SELPA, and the purchase of a truck for the ROP culinary program. New and replacement heating, ventilation, air conditioning (HVAC) units are also planned at Shady Creek and FRA.

Other Outgo

The total increase of \$69,644 (20.2%) is due a larger budgeted disbursement to Sutter Union High School to pass thru funds for the Career Technical Education Incentive Grant (CTEIG).

Other Financing Sources – Interfund Transfers Out

The increase of \$1,125,560 (193.2%) is due to the transfer to Career Training Center fund for the purchase of Cambridge Junior College and operating capital.

The Indirect Cost Rate

(ICR) for the budget year is 10.91%.

Programs will be charged a 10.91% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2021-22 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

The County Office is planning to receive \$162,864 less than it will expend in the budget year. The County Office is using one-time funds to provide technology for distance learning, improve infrastructure, and mitigate learning loss.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence. The unrestricted portion of the multi-year projection indicates a slight increase to fund balance over the three-year period of \$63,341. The restricted portion of the multi-year projection displays how quickly the cost of step and column, as well as increased benefit costs can cause deficit spending without increased funding or staffing level adjustments. The multi-year budget projection will continue to be monitored closely.

A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire.

The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. The current times are filled with enormous amounts of one-time funds but long range planning is in place for when these funds expire.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
First Interim as of 10/31/2021**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col B - D)	% Difference
		7/1/21 (A)	7/1/21 (B)	10/31/21 (C)	10/31/21 (D)	(E)	(E/B)
A. Revenues							
1. LCFF Revenues	8010-8099	\$ 10,139,242	\$ 10,139,242	2,311,711	9,809,095	(330,147)	-3.3%
2. Federal Revenues	8100-8299	\$ 4,935,686	\$ 4,935,686	554,047	5,550,001	614,315	12.4%
3. Other State Revenues	8300-8599	\$ 10,650,380	\$ 10,650,380	3,890,625	13,349,908	2,699,528	25.3%
4. Other local Revenues	8600-8799	\$ 12,731,222	\$ 12,731,222	488,208	11,147,009	(1,584,213)	-12.4%
5. TOTAL REVENUES		\$ 38,456,530	\$ 38,456,530	\$ 7,244,591	\$ 39,856,013	1,399,483	3.6%
B. Expenditures							
1. Certificated Salaries	1000-1999	9,350,906	9,350,906	2,520,441	9,033,575	(317,331)	-3.4%
2. Classified Salaries	2000-2999	10,976,797	10,976,797	3,014,856	10,877,814	(98,983)	-0.9%
3. Employee Benefits	3000-3999	9,058,684	9,058,684	2,227,778	9,037,847	(20,837)	-0.2%
4. Books and Supplies	4000-4999	1,080,028	1,080,028	163,616	2,013,137	933,109	86.4%
5. Services, Other Operation	5000-5999	5,875,286	5,875,286	1,736,197	6,351,952	476,666	8.1%
6. Capital Outlay	6000-6999	161,504	161,504	56,928	748,005	586,501	363.1%
7. Other Outgo	7100-7299	344,448	344,448	212,689	414,092	69,644	20.2%
	7400-7499						
8. Direct Support/Indirect	7300-7399	(76,792)	(76,792)	(14,709)	(86,665)	(9,873)	-12.9%
9. TOTAL EXPENDITURES		\$ 36,770,861	\$ 36,770,861	\$ 9,917,796	\$ 38,389,757	1,618,896	4.4%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 1,685,669	\$ 1,685,669	\$ (2,673,205)	\$ 1,466,256	\$ (219,413)	-13.0%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 185,000	\$ 185,000	-	79,163	(105,837)	-57.2%
2. Transfer Out	7610-7629	582,723	582,723	1,000,000	1,708,283	1,125,560	193.2%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
		-	-	-	-	-	-
Total, Other Fin Sources/Uses		\$ (397,723)	\$ (397,723)	\$ (1,000,000)	\$ (1,629,120)	(1,231,397)	309.6%
E. Net Change to Fund Balance							
		\$ 1,287,946	\$ 1,287,946	\$ (3,673,205)	\$ (162,864)		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,757,177	\$ 16,757,177		\$ 17,745,073	\$ 987,896	
2. Adjustments/Restatements		\$ -				\$ -	
Ending Balance		18,045,123	18,045,123		17,582,209	\$ (462,914)	-2.6%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 3,366,422	\$ 3,366,422		\$ 3,827,505		
Assigned	9780	\$ 12,800,522	\$ 12,800,522		\$ 11,739,302		
Res Economic Uncertainties	9789	\$ 1,867,679	\$ 1,867,679		\$ 2,004,902		
Unassigned/Unappropriated	9790	\$ -	\$ -				

Estimated Net Change in Fund Balance by Department 2021-22 First Interim

	2020-21 Ending Balance	TF-9795	2021-22 Revenue	2021-22 Expense	2021-22 Estimated Ending Balance	2021-22 Net Change
Unrestricted						
COE	10,432,075.00	-	5,015,926.00	5,673,742.00	9,774,259.00	(657,816.00)
Special Ed.	40,433.00	-	49,552.00	49,552.00	40,433.00	-
One Stop	68,418.00	-	28,270.00	63,511.00	33,177.00	(35,241.00)
ES Administration	1,260,116.00	-	858,165.00	663,763.00	1,454,518.00	194,402.00
ES SSO	-	-	91,534.00	91,534.00	-	-
ES Shady Creek	-	-	1,383,074.00	1,383,074.00	-	-
ES TCIP	-	-	711,105.00	711,105.00	-	-
ROP	8,675.00	-	955,826.00	910,196.00	54,305.00	45,630.00
Alt Ed.	11,798.00	-	956,214.00	956,214.00	11,798.00	-
PCA	-	-	162,574.00	161,830.00	744.00	744.00
SELPA	45,987.00	-	-	-	45,987.00	-
MAA	1,965,368.00	-	828,000.00	453,885.00	2,339,483.00	374,115.00
	13,832,870.00	-	11,040,240.00	11,118,406.00	13,754,704.00	(78,166.00)
Restricted						
COE	166,242.00	-	3,072,821.00	2,628,268.00	610,795.00	444,553.00
Special Ed.	1,067,625.00	-	16,164,564.00	16,343,366.00	888,823.00	(178,802.00)
One Stop	237,802.00	2,258.00	4,582,347.00	4,774,112.00	48,295.00	(191,765.00)
ES Administration	148,738.00	-	863,551.00	1,045,016.00	(32,727.00)	(181,465.00)
ES SSO	304,757.00	-	1,147,840.00	1,554,545.00	(101,948.00)	(406,705.00)
ES Shady Creek	3,004.00	-	4,816.00	4,816.00	3,004.00	-
ES TCIP	-	-	1,363.00	1,363.00	-	-
ROP	10,713.00	-	461,127.00	461,127.00	10,713.00	-
Alt Ed.	120,480.00	-	796,262.00	929,929.00	(13,187.00)	(133,667.00)
PCA	1,615.00	-	29,605.00	33,288.00	(2,068.00)	(3,683.00)
SELPA	1,848,969.00	-	1,769,833.00	1,202,997.00	2,415,805.00	566,836.00
MAA	-	-	807.00	807.00	-	-
	3,909,945.00	2,258.00	28,894,936.00	28,979,634.00	3,827,505.00	(84,698.00)
Totals	17,742,815.00	2,258.00	39,935,176.00	40,098,040.00	17,582,209.00	(162,864.00)

2021-22
First Interim
General Fund Projections by Department

		County Admin.		Sutter Co. One		Alternative					Total in Fund 01
		Special Education	Stop	ES	ROP	Education	PCA	SELPA	MAA		
Beginning Balance	9791	10,598,317	1,108,058	306,220	1,716,615	19,388	132,278	1,615	1,894,956	1,965,368	17,742,815
	9795	-	-	2,258	-	-	-	-	-	-	2,258
	Total Beginning Balance	10,598,317	1,108,058	308,478	1,716,615	19,388	132,278	1,615	1,894,956	1,965,368	17,745,073
Income											
LCFF	8010-8099	8,256,530	-	-	505,542	-	232,597	164,243	650,183	-	9,809,095
Federal Revenues	8100-8299	1,472,321	244,304	2,703,792	167,989	2,048	366,074	5,289	587,377	807	5,550,001
State Revenues	8300-8599	1,026,530	377,516	146,955	1,264,037	459,079	437,849	6,829	9,631,113	-	13,349,908
Local Revenues	8600-8799	573,579	980,445	1,520,726	1,605,412	105,000	159,421	-	5,374,426	828,000	11,147,009
Total Income		11,328,960	1,602,265	4,371,473	3,542,980	566,127	1,195,941	176,361	16,243,099	828,807	39,856,013
Expenditures											
Salaries & Benefits	1000-3999	6,583,098	13,529,123	3,156,230	3,153,712	709,500	1,032,650	82,218	455,075	247,630	28,949,236
Books and Supplies	4000-4999	1,099,139	352,397	265,592	160,303	68,385	38,067	9,637	16,967	2,650	2,013,137
Services	5000-5999	1,274,403	1,415,636	1,047,528	1,422,809	309,422	357,720	100,975	263,693	159,766	6,351,952
Capital Outlay	6000-6599	234,762	20,300	-	-	75,000	317,943	-	100,000	-	748,005
Other Outgo	7100-7499	(2,319,222)	1,075,462	368,273	439,939	209,016	139,763	2,288	367,262	44,646	327,427
Total Expenditures		6,872,180	16,392,918	4,837,623	5,176,763	1,371,323	1,886,143	195,118	1,202,997	454,692	38,389,757
Interfund Transfers											
Transfers In	8910-8929	15,000	-	-	64,163	-	-	-	-	-	79,163
Transfers Out	7610-7629	1,429,830	-	-	278,453	-	-	-	-	-	1,708,283
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(3,255,213)	14,611,851	239,144	1,454,305	850,826	556,535	15,818	(14,473,266)	-	-
Total Transfers		(4,670,043)	14,611,851	239,144	1,240,015	850,826	556,535	15,818	(14,473,266)	-	(1,629,120)
Net Inc./Dec. in Fund Balance		(213,263)	(178,802)	(227,006)	(393,768)	45,630	(133,667)	(2,939)	566,836	374,115	(162,864)
Ending Fund Balance		10,385,054	929,256	81,472	1,322,847	65,018	(1,389)	(1,324)	2,461,792	2,339,483	17,582,209
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EFB	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	610,795	888,823	48,295	(131,671)	10,713	(13,187)	(2,068)	2,415,805	-	3,827,505
Other Designations	9780	7,758,857	40,433	33,177	1,454,518	54,305	11,798	744	45,987	2,339,483	11,739,302
Reserve for Economic Uncert.5%	9789	2,006,902	(1,000)	(300)	(200)	(500)	-	-	-	-	2,004,902
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	-

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,139,242.00	10,139,242.00	2,311,711.00	9,809,095.00	(330,147.00)	-3.3%
2) Federal Revenue		8100-8299	4,935,686.00	4,935,686.00	554,047.40	5,550,001.00	614,315.00	12.4%
3) Other State Revenue		8300-8599	10,650,380.00	10,650,380.00	3,890,624.74	13,349,908.00	2,699,528.00	25.3%
4) Other Local Revenue		8600-8799	12,731,222.00	12,731,222.00	488,208.02	11,147,009.00	(1,584,213.00)	-12.4%
5) TOTAL, REVENUES			38,456,530.00	38,456,530.00	7,244,591.16	39,856,013.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,350,906.00	9,350,906.00	2,520,441.14	9,033,575.00	317,331.00	3.4%
2) Classified Salaries		2000-2999	10,976,797.00	10,976,797.00	3,014,856.06	10,877,814.00	98,983.00	0.9%
3) Employee Benefits		3000-3999	9,058,684.00	9,058,684.00	2,227,777.99	9,037,847.00	20,837.00	0.2%
4) Books and Supplies		4000-4999	1,080,028.00	1,080,028.00	163,616.31	2,013,137.00	(933,109.00)	-86.4%
5) Services and Other Operating Expenditures		5000-5999	5,875,286.00	5,875,286.00	1,736,196.74	6,351,952.00	(476,666.00)	-8.1%
6) Capital Outlay		6000-6999	161,504.00	161,504.00	56,928.31	748,005.00	(586,501.00)	-363.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	344,448.00	344,448.00	212,688.73	414,092.00	(69,644.00)	-20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(76,792.00)	(76,792.00)	(14,708.60)	(86,665.00)	9,873.00	-12.9%
9) TOTAL, EXPENDITURES			36,770,861.00	36,770,861.00	9,917,796.68	38,389,757.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,685,669.00	1,685,669.00	(2,673,205.52)	1,466,256.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	185,000.00	185,000.00	0.00	79,163.00	(105,837.00)	-57.2%
b) Transfers Out		7600-7629	582,723.00	582,723.00	1,000,000.00	1,708,283.00	(1,125,560.00)	-193.2%
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			(397,723.00)	(397,723.00)	(1,000,000.00)	(1,629,120.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,287,946.00	1,287,946.00	(3,673,205.52)	(162,864.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,755,974.00	14,755,974.00		17,745,073.00	2,989,099.00	20.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,755,974.00	14,755,974.00		17,745,073.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,755,974.00	14,755,974.00		17,745,073.00		
2) Ending Balance, June 30 (E + F1e)			16,043,920.00	16,043,920.00		17,582,209.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
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	2,650,867.00	2,650,867.00		3,827,505.00		
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	12,266,475.80	12,266,475.80		11,739,302.00		
-	0000	9780	5,995,055.80					
Special Ed	0000	9780	1,593,583.00					
One Stop	0000	9780	10,480.00					
Educational Services	0000	9780	3,495,822.00					
ROP	0000	9780	44,375.00					
Alternative Education	0000	9780	11,012.00					
SELPA	0000	9780	723,280.00					
MAA	0000	9780	348,556.00					
Special Ed	1100	9780	3,016.00					
One Stop	1100	9780	33,921.00					
Alternative Education	1100	9780	7,375.00					
COE	0000	9780		5,995,055.80				
Special Ed	0000	9780		1,593,583.00				
One Stop	0000	9780		10,480.00				
Educational Services	0000	9780		3,495,822.00				
ROP	0000	9780		44,375.00				
Alternative Education	0000	9780		11,012.00				
SELPA	0000	9780		723,280.00				
MAA	0000	9780		348,556.00				
Special Ed	1100	9780		2,168.00				
One Stop	1100	9780		34,769.00				
Alternative Education	1100	9780		7,375.00				
COE	0000	9780				7,758,857.00		
Special Ed	0000	9780				40,433.00		
One Stop	0000	9780				20,657.00		
Educational Services	0000	9780				1,454,518.00		
ROP	0000	9780				54,305.00		
Pathways Charter	0000	9780				744.00		
SELPA	0000	9780				45,987.00		

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)
MAA	0000	9780				2,339,483.00		
One Stop	1100	9780				12,520.00		
Alternative Education	1100	9780				11,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,867,679.20	1,867,679.20		2,004,902.00		
Unassigned/Unappropriated Amount		9790	(751,602.00)	(751,602.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,477,737.00	7,477,737.00	2,014,504.00	6,930,887.00	(546,850.00)	-7.3%
Education Protection Account State Aid - Current Year		8012	1,001,152.00	1,001,152.00	297,190.00	1,188,541.00	187,389.00	18.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,465.00	15,465.00	0.00	15,465.00	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	800.00	800.00	0.00	800.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,536,962.00	1,536,962.00	0.00	1,536,962.00	0.00	0.0%
Unsecured Roll Taxes		8042	83,019.00	83,019.00	0.00	83,019.00	0.00	0.0%
Prior Years' Taxes		8043	(1,382.00)	(1,382.00)	0.00	(1,382.00)	0.00	0.0%
Supplemental Taxes		8044	21,821.00	21,821.00	0.00	21,821.00	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	3,668.00	3,668.00	0.00	3,668.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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			10,139,242.00	10,139,242.00	2,311,694.00	9,779,781.00	(359,461.00)	-3.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	17.00	29,314.00	29,314.00	New
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			10,139,242.00	10,139,242.00	2,311,711.00	9,809,095.00	(330,147.00)	-3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	403,071.00	403,071.00	0.00	410,307.00	7,236.00	1.8%
Special Education Discretionary Grants		8182	128,941.00	128,941.00	0.00	213,432.00	84,491.00	65.5%
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%
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	56,194.00	56,194.00	0.00	56,194.00	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	102,339.00	102,339.00	26,009.00	102,814.00	475.00	0.5%
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	12,537.00	12,537.00	0.00	13,462.00	925.00	7.4%

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)
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	36,208.00	36,208.00	7,019.52	48,906.00	12,698.00	35.1%
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, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	215,452.00	215,452.00	55,527.02	317,087.00	101,635.00	47.2%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	215,452.00	215,452.00	55,527.02	317,087.00	101,635.00	47.2%
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	3,980,944.00	3,980,944.00	465,491.86	4,387,799.00	406,855.00	10.2%
TOTAL, FEDERAL REVENUE			4,935,686.00	4,935,686.00	554,047.40	5,550,001.00	614,315.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	7,950,937.00	7,950,937.00	3,048,864.00	9,253,445.00	1,302,508.00	16.4%
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	278,204.00	278,204.00	81,052.00	278,204.00	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	38,489.00	38,489.00	0.00	29,880.00	(8,609.00)	-22.4%
Lottery - Unrestricted and Instructional Materials		8560	71,242.00	71,242.00	0.00	83,654.00	12,412.00	17.4%
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	442,718.00	442,718.00	397,860.53	459,079.00	16,361.00	3.7%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	133,464.00	133,464.00	0.00	133,464.00	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	1,735,326.00	1,735,326.00	362,848.21	3,112,182.00	1,376,856.00	79.3%
TOTAL, OTHER STATE REVENUE			10,650,380.00	10,650,380.00	3,890,624.74	13,349,908.00	2,699,528.00	25.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	20,000.00	20,000.00	519.00	33,000.00	13,000.00	65.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.00	200,000.00	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	2,052,693.00	2,052,693.00	105,139.07	2,399,329.00	346,636.00	16.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,818,912.00	1,818,912.00	99,632.69	1,574,956.00	(243,956.00)	-13.4%
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	1,675,814.00	1,675,814.00	270,687.26	1,878,857.00	203,043.00	12.1%
Tuition		8710	6,938,803.00	6,938,803.00	12,230.00	5,035,867.00	(1,902,936.00)	-27.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,731,222.00	12,731,222.00	488,208.02	11,147,009.00	(1,584,213.00)	-12.4%
TOTAL, REVENUES			38,456,530.00	38,456,530.00	7,244,591.16	39,856,013.00	1,399,483.00	3.6%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,977,895.00	4,977,895.00	1,292,542.69	4,962,324.00	15,571.00	0.3%
Certificated Pupil Support Salaries		1200	1,294,312.00	1,294,312.00	363,147.98	1,264,241.00	30,071.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,070,699.00	3,070,699.00	864,750.47	2,795,010.00	275,689.00	9.0%
Other Certificated Salaries		1900	8,000.00	8,000.00	0.00	12,000.00	(4,000.00)	-50.0%
TOTAL, CERTIFICATED SALARIES			9,350,906.00	9,350,906.00	2,520,441.14	9,033,575.00	317,331.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,138,752.00	3,138,752.00	783,895.52	3,054,303.00	84,449.00	2.7%
Classified Support Salaries		2200	1,850,119.00	1,850,119.00	505,380.71	1,719,686.00	130,433.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	2,104,302.00	2,104,302.00	821,495.08	2,631,990.00	(527,688.00)	-25.1%
Clerical, Technical and Office Salaries		2400	2,674,684.00	2,674,684.00	827,301.12	2,630,747.00	43,937.00	1.6%
Other Classified Salaries		2900	1,208,940.00	1,208,940.00	76,783.63	841,088.00	367,852.00	30.4%
TOTAL, CLASSIFIED SALARIES			10,976,797.00	10,976,797.00	3,014,856.06	10,877,814.00	98,983.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,272,960.00	2,272,960.00	365,328.16	2,272,959.00	1.00	0.0%
PERS		3201-3202	2,362,582.00	2,362,582.00	681,635.34	2,428,034.00	(65,452.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	1,030,598.00	1,030,598.00	283,665.57	1,033,564.00	(2,966.00)	-0.3%
Health and Welfare Benefits		3401-3402	1,901,375.00	1,901,375.00	492,778.18	1,872,683.00	28,692.00	1.5%
Unemployment Insurance		3501-3502	244,438.00	244,438.00	29,417.94	102,603.00	141,835.00	58.0%
Workers' Compensation		3601-3602	331,358.00	331,358.00	91,078.31	326,801.00	4,557.00	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	192,341.00	192,341.00	56,874.18	194,317.00	(1,976.00)	-1.0%
Other Employee Benefits		3901-3902	723,032.00	723,032.00	227,000.31	806,886.00	(83,854.00)	-11.6%
TOTAL, EMPLOYEE BENEFITS			9,058,684.00	9,058,684.00	2,227,777.99	9,037,847.00	20,837.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	60,993.00	60,993.00	5,228.33	81,711.00	(20,718.00)	-34.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	3,000.00	(3,000.00)	New
Materials and Supplies		4300	910,625.00	910,625.00	108,147.26	1,655,640.00	(745,015.00)	-81.8%
Noncapitalized Equipment		4400	108,410.00	108,410.00	50,240.72	272,786.00	(164,376.00)	-151.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,080,028.00	1,080,028.00	163,616.31	2,013,137.00	(933,109.00)	-86.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,188,593.00	1,188,593.00	78,835.81	845,955.00	342,638.00	28.8%
Travel and Conferences		5200	288,140.00	288,140.00	52,692.87	679,003.00	(390,863.00)	-135.7%
Dues and Memberships		5300	71,242.00	71,242.00	57,125.81	75,004.00	(3,762.00)	-5.3%
Insurance		5400-5450	187,083.00	187,083.00	176,441.12	190,453.00	(3,370.00)	-1.8%
Operations and Housekeeping Services		5500	338,382.00	338,382.00	80,140.34	338,382.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	502,979.00	502,979.00	141,631.89	475,018.00	27,961.00	5.6%
Transfers of Direct Costs		5710	0.00	0.00	(1.49)	3.00	(3.00)	New
Transfers of Direct Costs - Interfund		5750	(201,253.00)	(201,253.00)	(6,656.54)	(322,365.00)	121,112.00	-60.2%
Professional/Consulting Services and Operating Expenditures		5800	3,364,999.00	3,364,999.00	1,110,960.15	3,933,579.00	(568,580.00)	-16.9%
Communications		5900	135,121.00	135,121.00	45,026.78	136,920.00	(1,799.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,875,286.00	5,875,286.00	1,736,196.74	6,351,952.00	(476,666.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	33,161.00	33,161.00	(33,161.00)	New
Buildings and Improvements of Buildings		6200	13,120.00	13,120.00	23,767.31	75,372.00	(62,252.00)	-474.5%
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	142,155.00	142,155.00	0.00	633,243.00	(491,088.00)	-345.5%
Equipment Replacement		6500	6,229.00	6,229.00	0.00	6,229.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			161,504.00	161,504.00	56,928.31	748,005.00	(586,501.00)	-363.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	61,635.00	61,635.00	0.00	61,635.00	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	102,030.00	102,030.00	(102,030.00)	New
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	27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
All Other Transfers		7281-7283	255,813.00	255,813.00	110,658.73	250,427.00	5,386.00	2.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			344,448.00	344,448.00	212,688.73	414,092.00	(69,644.00)	-20.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(76,792.00)	(76,792.00)	(14,708.60)	(86,665.00)	9,873.00	-12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(76,792.00)	(76,792.00)	(14,708.60)	(86,665.00)	9,873.00	-12.9%
TOTAL, EXPENDITURES			36,770,861.00	36,770,861.00	9,917,796.68	38,389,757.00	(1,618,896.00)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	170,000.00	170,000.00	0.00	64,163.00	(105,837.00)	-62.3%
(a) TOTAL, INTERFUND TRANSFERS IN			185,000.00	185,000.00	0.00	79,163.00	(105,837.00)	-57.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	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	278,406.00	278,406.00	0.00	278,453.00	(47.00)	0.0%
Other Authorized Interfund Transfers Out		7619	301,817.00	301,817.00	1,000,000.00	1,427,330.00	(1,125,513.00)	-372.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			582,723.00	582,723.00	1,000,000.00	1,708,283.00	(1,125,560.00)	-193.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(397,723.00)	(397,723.00)	(1,000,000.00)	(1,629,120.00)	1,231,397.00	309.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,489,059.00	9,489,059.00	2,311,711.00	9,158,912.00	(330,147.00)	-3.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	100,389.00	100,389.00	0.00	97,885.00	(2,504.00)	-2.5%
4) Other Local Revenue		8600-8799	2,306,219.00	2,306,219.00	385,581.83	2,686,681.00	380,462.00	16.5%
5) TOTAL, REVENUES			11,895,667.00	11,895,667.00	2,697,292.83	11,943,478.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,163,491.00	2,163,491.00	616,343.84	2,069,496.00	93,995.00	4.3%
2) Classified Salaries		2000-2999	3,892,829.00	3,892,829.00	1,255,228.39	4,204,155.00	(311,326.00)	-8.0%
3) Employee Benefits		3000-3999	2,264,623.00	2,264,623.00	667,759.38	2,310,045.00	(45,422.00)	-2.0%
4) Books and Supplies		4000-4999	382,441.00	382,441.00	62,559.69	435,218.00	(52,777.00)	-13.8%
5) Services and Other Operating Expenditures		5000-5999	1,923,225.00	1,923,225.00	1,035,195.39	2,078,743.00	(155,518.00)	-8.1%
6) Capital Outlay		6000-6999	148,384.00	148,384.00	56,928.31	316,942.00	(168,558.00)	-113.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,890,320.00)	(1,890,320.00)	(417,461.92)	(2,004,476.00)	114,156.00	-6.0%
9) TOTAL, EXPENDITURES			8,911,673.00	8,911,673.00	3,276,553.08	9,410,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,983,994.00	2,983,994.00	(579,260.25)	2,533,355.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	185,000.00	185,000.00	0.00	79,163.00	(105,837.00)	-57.2%
b) Transfers Out		7600-7629	582,723.00	582,723.00	1,000,000.00	1,708,283.00	(1,125,560.00)	-193.2%
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	(845,073.00)	(845,073.00)	0.00	(982,401.00)	(137,328.00)	16.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,796.00)	(1,242,796.00)	(1,000,000.00)	(2,611,521.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,741,198.00	1,741,198.00	(1,579,260.25)	(78,166.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,403,457.00	12,403,457.00		13,832,870.00	1,429,413.00	11.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,403,457.00	12,403,457.00		13,832,870.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,403,457.00	12,403,457.00		13,832,870.00		
2) Ending Balance, June 30 (E + F1e)			14,144,655.00	14,144,655.00		13,754,704.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
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	12,266,475.80	12,266,475.80		11,739,302.00		
-	0000	9780	5,995,055.80					
Special Ed	0000	9780	1,593,583.00					
One Stop	0000	9780	10,480.00					
Educational Services	0000	9780	3,495,822.00					
ROP	0000	9780	44,375.00					
Alternative Education	0000	9780	11,012.00					
SELPA	0000	9780	723,280.00					
MAA	0000	9780	348,556.00					
Special Ed	1100	9780	3,016.00					
One Stop	1100	9780	33,921.00					
Alternative Education	1100	9780	7,375.00					
COE	0000	9780		5,995,055.80				
Special Ed	0000	9780		1,593,583.00				
One Stop	0000	9780		10,480.00				
Educational Services	0000	9780		3,495,822.00				
ROP	0000	9780		44,375.00				
Alternative Education	0000	9780		11,012.00				
SELPA	0000	9780		723,280.00				
MAA	0000	9780		348,556.00				
Special Ed	1100	9780		2,168.00				
One Stop	1100	9780		34,769.00				
Alternative Education	1100	9780		7,375.00				
COE	0000	9780				7,758,857.00		
Special Ed	0000	9780				40,433.00		
One Stop	0000	9780				20,657.00		
Educational Services	0000	9780				1,454,518.00		
ROP	0000	9780				54,305.00		
Pathways Charter	0000	9780				744.00		
SELPA	0000	9780				45,987.00		

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)
MAA	0000	9780				2,339,483.00		
One Stop	1100	9780				12,520.00		
Alternative Education	1100	9780				11,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,867,679.20	1,867,679.20		2,004,902.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,477,737.00	7,477,737.00	2,014,504.00	6,930,887.00	(546,850.00)	-7.3%
Education Protection Account State Aid - Current Year		8012	1,001,152.00	1,001,152.00	297,190.00	1,188,541.00	187,389.00	18.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,465.00	15,465.00	0.00	15,465.00	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	800.00	800.00	0.00	800.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,536,962.00	1,536,962.00	0.00	1,536,962.00	0.00	0.0%
Unsecured Roll Taxes		8042	83,019.00	83,019.00	0.00	83,019.00	0.00	0.0%
Prior Years' Taxes		8043	(1,382.00)	(1,382.00)	0.00	(1,382.00)	0.00	0.0%
Supplemental Taxes		8044	21,821.00	21,821.00	0.00	21,821.00	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	3,668.00	3,668.00	0.00	3,668.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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			10,139,242.00	10,139,242.00	2,311,694.00	9,779,781.00	(359,461.00)	-3.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	17.00	29,314.00	29,314.00	New
Property Taxes Transfers		8097	(650,183.00)	(650,183.00)	0.00	(650,183.00)	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			9,489,059.00	9,489,059.00	2,311,711.00	9,158,912.00	(330,147.00)	-3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	38,489.00	38,489.00	0.00	29,880.00	(8,609.00)	-22.4%
Lottery - Unrestricted and Instructional Materials		8560	53,700.00	53,700.00	0.00	59,805.00	6,105.00	11.4%
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, 6680, 6685, 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	8,200.00	8,200.00	0.00	8,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,389.00	100,389.00	0.00	97,885.00	(2,504.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	20,000.00	20,000.00	519.00	33,000.00	13,000.00	65.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.00	200,000.00	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	895,825.00	895,825.00	105,139.07	1,128,842.00	233,017.00	26.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	2,500.00	0.00	82,500.00	80,000.00	3200.0%
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	982,314.00	982,314.00	267,693.76	1,014,330.00	32,016.00	3.3%
Tuition		8710	180,580.00	180,580.00	12,230.00	203,009.00	22,429.00	12.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,306,219.00	2,306,219.00	385,581.83	2,686,681.00	380,462.00	16.5%
TOTAL, REVENUES			11,895,667.00	11,895,667.00	2,697,292.83	11,943,478.00	47,811.00	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)
Certificated Teachers' Salaries		1100	251,092.00	251,092.00	80,901.91	278,113.00	(27,021.00)	-10.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,904,399.00	1,904,399.00	535,441.93	1,779,383.00	125,016.00	6.6%
Other Certificated Salaries		1900	8,000.00	8,000.00	0.00	12,000.00	(4,000.00)	-50.0%
TOTAL, CERTIFICATED SALARIES			2,163,491.00	2,163,491.00	616,343.84	2,069,496.00	93,995.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	321,990.00	321,990.00	91,401.03	277,534.00	44,456.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	1,540,209.00	1,540,209.00	585,397.85	1,878,703.00	(338,494.00)	-22.0%
Clerical, Technical and Office Salaries		2400	1,842,005.00	1,842,005.00	577,933.56	1,881,793.00	(39,788.00)	-2.2%
Other Classified Salaries		2900	188,625.00	188,625.00	495.95	166,125.00	22,500.00	11.9%
TOTAL, CLASSIFIED SALARIES			3,892,829.00	3,892,829.00	1,255,228.39	4,204,155.00	(311,326.00)	-8.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	312,649.00	312,649.00	97,283.73	309,377.00	3,272.00	1.0%
PERS		3201-3202	867,350.00	867,350.00	274,634.89	947,615.00	(80,265.00)	-9.3%
OASDI/Medicare/Alternative		3301-3302	334,694.00	334,694.00	104,309.63	358,172.00	(23,478.00)	-7.0%
Health and Welfare Benefits		3401-3402	416,798.00	416,798.00	105,719.98	419,806.00	(3,008.00)	-0.7%
Unemployment Insurance		3501-3502	69,031.00	69,031.00	917.92	10,154.00	58,877.00	85.3%
Workers' Compensation		3601-3602	96,824.00	96,824.00	30,134.77	100,597.00	(3,773.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,173.00	57,173.00	19,069.13	59,647.00	(2,474.00)	-4.3%
Other Employee Benefits		3901-3902	110,104.00	110,104.00	35,689.33	104,677.00	5,427.00	4.9%
TOTAL, EMPLOYEE BENEFITS			2,264,623.00	2,264,623.00	667,759.38	2,310,045.00	(45,422.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	341,491.00	341,491.00	50,416.75	342,063.00	(572.00)	-0.2%
Noncapitalized Equipment		4400	38,950.00	38,950.00	12,142.94	91,155.00	(52,205.00)	-134.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			382,441.00	382,441.00	62,559.69	435,218.00	(52,777.00)	-13.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	37,500.00	(37,500.00)	New
Travel and Conferences		5200	175,704.00	175,704.00	20,107.64	177,211.00	(1,507.00)	-0.9%
Dues and Memberships		5300	58,556.00	58,556.00	52,071.31	62,663.00	(4,107.00)	-7.0%
Insurance		5400-5450	182,033.00	182,033.00	174,931.66	185,533.00	(3,500.00)	-1.9%
Operations and Housekeeping Services		5500	338,382.00	338,382.00	80,140.34	338,382.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,103.00	211,103.00	51,072.37	195,154.00	15,949.00	7.6%
Transfers of Direct Costs		5710	(651,294.00)	(651,294.00)	(86,221.45)	(556,420.00)	(94,874.00)	14.6%
Transfers of Direct Costs - Interfund		5750	(201,253.00)	(201,253.00)	(7,169.54)	(322,878.00)	121,625.00	-60.4%
Professional/Consulting Services and Operating Expenditures		5800	1,724,523.00	1,724,523.00	715,125.55	1,872,258.00	(147,735.00)	-8.6%
Communications		5900	85,471.00	85,471.00	35,137.51	89,340.00	(3,869.00)	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,923,225.00	1,923,225.00	1,035,195.39	2,078,743.00	(155,518.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	33,161.00	33,161.00	(33,161.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	23,767.31	62,252.00	(62,252.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,155.00	142,155.00	0.00	215,300.00	(73,145.00)	-51.5%
Equipment Replacement		6500	6,229.00	6,229.00	0.00	6,229.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,384.00	148,384.00	56,928.31	316,942.00	(168,558.00)	-113.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,813,528.00)	(1,813,528.00)	(402,753.32)	(1,917,811.00)	104,283.00	-5.8%
Transfers of Indirect Costs - Interfund		7350	(76,792.00)	(76,792.00)	(14,708.60)	(86,665.00)	9,873.00	-12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,890,320.00)	(1,890,320.00)	(417,461.92)	(2,004,476.00)	114,156.00	-6.0%
TOTAL, EXPENDITURES			8,911,673.00	8,911,673.00	3,276,553.08	9,410,123.00	(498,450.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	170,000.00	170,000.00	0.00	64,163.00	(105,837.00)	-62.3%
(a) TOTAL, INTERFUND TRANSFERS IN			185,000.00	185,000.00	0.00	79,163.00	(105,837.00)	-57.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	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	278,406.00	278,406.00	0.00	278,453.00	(47.00)	0.0%
Other Authorized Interfund Transfers Out		7619	301,817.00	301,817.00	1,000,000.00	1,427,330.00	(1,125,513.00)	-372.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			582,723.00	582,723.00	1,000,000.00	1,708,283.00	(1,125,560.00)	-193.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(845,073.00)	(845,073.00)	0.00	(982,401.00)	(137,328.00)	16.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(845,073.00)	(845,073.00)	0.00	(982,401.00)	(137,328.00)	16.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,242,796.00)	(1,242,796.00)	(1,000,000.00)	(2,611,521.00)	(1,368,725.00)	110.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	650,183.00	650,183.00	0.00	650,183.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,935,686.00	4,935,686.00	554,047.40	5,550,001.00	614,315.00	12.4%
3) Other State Revenue		8300-8599	10,549,991.00	10,549,991.00	3,890,624.74	13,252,023.00	2,702,032.00	25.6%
4) Other Local Revenue		8600-8799	10,425,003.00	10,425,003.00	102,626.19	8,460,328.00	(1,964,675.00)	-18.8%
5) TOTAL, REVENUES			26,560,863.00	26,560,863.00	4,547,298.33	27,912,535.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,187,415.00	7,187,415.00	1,904,097.30	6,964,079.00	223,336.00	3.1%
2) Classified Salaries		2000-2999	7,083,968.00	7,083,968.00	1,759,627.67	6,673,659.00	410,309.00	5.8%
3) Employee Benefits		3000-3999	6,794,061.00	6,794,061.00	1,560,018.61	6,727,802.00	66,259.00	1.0%
4) Books and Supplies		4000-4999	697,587.00	697,587.00	101,056.62	1,577,919.00	(880,332.00)	-126.2%
5) Services and Other Operating Expenditures		5000-5999	3,952,061.00	3,952,061.00	701,001.35	4,273,209.00	(321,148.00)	-8.1%
6) Capital Outlay		6000-6999	13,120.00	13,120.00	0.00	431,063.00	(417,943.00)	-3185.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	317,448.00	317,448.00	212,688.73	414,092.00	(96,644.00)	-30.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,813,528.00	1,813,528.00	402,753.32	1,917,811.00	(104,283.00)	-5.8%
9) TOTAL, EXPENDITURES			27,859,188.00	27,859,188.00	6,641,243.60	28,979,634.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,298,325.00)	(1,298,325.00)	(2,093,945.27)	(1,067,099.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	845,073.00	845,073.00	0.00	982,401.00	137,328.00	16.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			845,073.00	845,073.00	0.00	982,401.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(453,252.00)	(453,252.00)	(2,093,945.27)	(84,698.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,352,517.00	2,352,517.00		3,912,203.00	1,559,686.00	66.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,517.00	2,352,517.00		3,912,203.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,517.00	2,352,517.00		3,912,203.00		
2) Ending Balance, June 30 (E + F1e)			1,899,265.00	1,899,265.00		3,827,505.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,650,867.00	2,650,867.00		3,827,505.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(751,602.00)	(751,602.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	650,183.00	650,183.00	0.00	650,183.00	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			650,183.00	650,183.00	0.00	650,183.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	403,071.00	403,071.00	0.00	410,307.00	7,236.00	1.8%
Special Education Discretionary Grants		8182	128,941.00	128,941.00	0.00	213,432.00	84,491.00	65.5%
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%
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	56,194.00	56,194.00	0.00	56,194.00	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	102,339.00	102,339.00	26,009.00	102,814.00	475.00	0.5%
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	12,537.00	12,537.00	0.00	13,462.00	925.00	7.4%

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)
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	36,208.00	36,208.00	7,019.52	48,906.00	12,698.00	35.1%
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, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	215,452.00	215,452.00	55,527.02	317,087.00	101,635.00	47.2%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	215,452.00	215,452.00	55,527.02	317,087.00	101,635.00	47.2%
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	3,980,944.00	3,980,944.00	465,491.86	4,387,799.00	406,855.00	10.2%
TOTAL, FEDERAL REVENUE			4,935,686.00	4,935,686.00	554,047.40	5,550,001.00	614,315.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	7,950,937.00	7,950,937.00	3,048,864.00	9,253,445.00	1,302,508.00	16.4%
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	278,204.00	278,204.00	81,052.00	278,204.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	17,542.00	17,542.00	0.00	23,849.00	6,307.00	36.0%
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	442,718.00	442,718.00	397,860.53	459,079.00	16,361.00	3.7%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	133,464.00	133,464.00	0.00	133,464.00	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	1,727,126.00	1,727,126.00	362,848.21	3,103,982.00	1,376,856.00	79.7%
TOTAL, OTHER STATE REVENUE			10,549,991.00	10,549,991.00	3,890,624.74	13,252,023.00	2,702,032.00	25.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,156,868.00	1,156,868.00	0.00	1,270,487.00	113,619.00	9.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,816,412.00	1,816,412.00	99,632.69	1,492,456.00	(323,956.00)	-17.8%
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	693,500.00	693,500.00	2,993.50	864,527.00	171,027.00	24.7%
Tuition		8710	6,758,223.00	6,758,223.00	0.00	4,832,858.00	(1,925,365.00)	-28.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,425,003.00	10,425,003.00	102,626.19	8,460,328.00	(1,964,675.00)	-18.8%
TOTAL, REVENUES			26,560,863.00	26,560,863.00	4,547,298.33	27,912,535.00	1,351,672.00	5.1%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,726,803.00	4,726,803.00	1,211,640.78	4,684,211.00	42,592.00	0.9%
Certificated Pupil Support Salaries		1200	1,294,312.00	1,294,312.00	363,147.98	1,264,241.00	30,071.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,166,300.00	1,166,300.00	329,308.54	1,015,627.00	150,673.00	12.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,187,415.00	7,187,415.00	1,904,097.30	6,964,079.00	223,336.00	3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,138,752.00	3,138,752.00	783,895.52	3,054,303.00	84,449.00	2.7%
Classified Support Salaries		2200	1,528,129.00	1,528,129.00	413,979.68	1,442,152.00	85,977.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	564,093.00	564,093.00	236,097.23	753,287.00	(189,194.00)	-33.5%
Clerical, Technical and Office Salaries		2400	832,679.00	832,679.00	249,367.56	748,954.00	83,725.00	10.1%
Other Classified Salaries		2900	1,020,315.00	1,020,315.00	76,287.68	674,963.00	345,352.00	33.8%
TOTAL, CLASSIFIED SALARIES			7,083,968.00	7,083,968.00	1,759,627.67	6,673,659.00	410,309.00	5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,960,311.00	1,960,311.00	268,044.43	1,963,582.00	(3,271.00)	-0.2%
PERS		3201-3202	1,495,232.00	1,495,232.00	407,000.45	1,480,419.00	14,813.00	1.0%
OASDI/Medicare/Alternative		3301-3302	695,904.00	695,904.00	179,355.94	675,392.00	20,512.00	2.9%
Health and Welfare Benefits		3401-3402	1,484,577.00	1,484,577.00	387,058.20	1,452,877.00	31,700.00	2.1%
Unemployment Insurance		3501-3502	175,407.00	175,407.00	28,500.02	92,449.00	82,958.00	47.3%
Workers' Compensation		3601-3602	234,534.00	234,534.00	60,943.54	226,204.00	8,330.00	3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	135,168.00	135,168.00	37,805.05	134,670.00	498.00	0.4%
Other Employee Benefits		3901-3902	612,928.00	612,928.00	191,310.98	702,209.00	(89,281.00)	-14.6%
TOTAL, EMPLOYEE BENEFITS			6,794,061.00	6,794,061.00	1,560,018.61	6,727,802.00	66,259.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	58,993.00	58,993.00	5,228.33	79,711.00	(20,718.00)	-35.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	3,000.00	(3,000.00)	New
Materials and Supplies		4300	569,134.00	569,134.00	57,730.51	1,313,577.00	(744,443.00)	-130.8%
Noncapitalized Equipment		4400	69,460.00	69,460.00	38,097.78	181,631.00	(112,171.00)	-161.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			697,587.00	697,587.00	101,056.62	1,577,919.00	(880,332.00)	-126.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,188,593.00	1,188,593.00	78,835.81	808,455.00	380,138.00	32.0%
Travel and Conferences		5200	112,436.00	112,436.00	32,585.23	501,792.00	(389,356.00)	-346.3%
Dues and Memberships		5300	12,686.00	12,686.00	5,054.50	12,341.00	345.00	2.7%
Insurance		5400-5450	5,050.00	5,050.00	1,509.46	4,920.00	130.00	2.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,876.00	291,876.00	90,559.52	279,864.00	12,012.00	4.1%
Transfers of Direct Costs		5710	651,294.00	651,294.00	86,219.96	556,423.00	94,871.00	14.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	513.00	513.00	(513.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,640,476.00	1,640,476.00	395,834.60	2,061,321.00	(420,845.00)	-25.7%
Communications		5900	49,650.00	49,650.00	9,889.27	47,580.00	2,070.00	4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,952,061.00	3,952,061.00	701,001.35	4,273,209.00	(321,148.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,120.00	13,120.00	0.00	13,120.00	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	417,943.00	(417,943.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,120.00	13,120.00	0.00	431,063.00	(417,943.00)	-3185.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	61,635.00	61,635.00	0.00	61,635.00	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	102,030.00	102,030.00	(102,030.00)	New
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	255,813.00	255,813.00	110,658.73	250,427.00	5,386.00	2.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			317,448.00	317,448.00	212,688.73	414,092.00	(96,644.00)	-30.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,813,528.00	1,813,528.00	402,753.32	1,917,811.00	(104,283.00)	-5.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,813,528.00	1,813,528.00	402,753.32	1,917,811.00	(104,283.00)	-5.8%
TOTAL, EXPENDITURES			27,859,188.00	27,859,188.00	6,641,243.60	28,979,634.00	(1,120,446.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	845,073.00	845,073.00	0.00	982,401.00	137,328.00	16.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			845,073.00	845,073.00	0.00	982,401.00	137,328.00	16.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			845,073.00	845,073.00	0.00	982,401.00	(137,328.00)	16.3%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		22,370.42	0.00%	22,370.42	0.00%	22,370.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,809,095.00	0.00%	9,809,095.00	0.00%	9,809,095.00
2. Federal Revenues	8100-8299	5,550,001.00	-28.76%	3,953,768.00	0.00%	3,953,768.00
3. Other State Revenues	8300-8599	13,349,908.00	-11.18%	11,857,459.00	-0.74%	11,769,354.00
4. Other Local Revenues	8600-8799	11,147,009.00	4.24%	11,619,410.00	0.11%	11,632,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,163.00	0.00%	79,163.00	0.00%	79,163.00
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)		39,935,176.00	-6.55%	37,318,895.00	-0.20%	37,243,790.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,033,575.00		9,096,589.00
b. Step & Column Adjustment				135,503.00		136,449.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(72,489.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,033,575.00	0.70%	9,096,589.00	1.50%	9,233,038.00
2. Classified Salaries						
a. Base Salaries				10,877,814.00		11,063,066.00
b. Step & Column Adjustment				163,167.00		165,946.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				22,085.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,877,814.00	1.70%	11,063,066.00	1.50%	11,229,012.00
3. Employee Benefits	3000-3999	9,037,847.00	6.71%	9,644,366.00	2.66%	9,901,322.00
4. Books and Supplies	4000-4999	2,013,137.00	-48.84%	1,029,870.00	0.85%	1,038,634.00
5. Services and Other Operating Expenditures	5000-5999	6,351,952.00	-18.61%	5,169,814.00	-0.34%	5,152,371.00
6. Capital Outlay	6000-6999	748,005.00	-60.75%	293,586.00	2.25%	300,205.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	414,092.00	0.00%	414,092.00	0.00%	414,092.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(86,665.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,708,283.00	-55.61%	758,283.00	0.00%	758,283.00
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)		40,098,040.00	-6.55%	37,469,666.00	1.49%	38,026,957.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(162,864.00)		(150,771.00)		(783,167.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,745,073.00		17,582,209.00		17,431,438.00
2. Ending Fund Balance (Sum lines C and D1)		17,582,209.00		17,431,438.00		16,648,271.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	3,827,505.00		3,499,862.00		2,751,969.00
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	11,739,302.00		12,047,593.00		11,984,454.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,004,902.00		1,873,483.00		1,901,348.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,582,209.00		17,431,438.00		16,648,271.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,004,902.00		1,873,483.00		1,901,348.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,004,902.00		1,873,483.00		1,901,348.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties 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):						
Sutter County SELPA						
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)		10,144,317.00		10,144,317.00		10,144,317.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		40,098,040.00		37,469,666.00		38,026,957.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,098,040.00		37,469,666.00		38,026,957.00
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)		40,098,040.00		37,469,666.00		38,026,957.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,202,941.20		1,124,089.98		1,140,808.71
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,202,941.20		1,124,089.98		1,140,808.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		22,370.42	0.00%	22,370.42	0.00%	22,370.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,158,912.00	0.00%	9,158,912.00	0.00%	9,158,912.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	97,885.00	0.00%	97,885.00	0.00%	97,885.00
4. Other Local Revenues	8600-8799	2,686,681.00	14.30%	3,070,950.00	0.00%	3,070,950.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,163.00	0.00%	79,163.00	0.00%	79,163.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(982,401.00)	-3.28%	(950,193.00)	0.00%	(950,193.00)
6. Total (Sum lines A1 thru A5c)		11,040,240.00	3.77%	11,456,717.00	0.00%	11,456,717.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,069,496.00		2,220,085.00
b. Step & Column Adjustment				31,042.00		33,301.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				119,547.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,069,496.00	7.28%	2,220,085.00	1.50%	2,253,386.00
2. Classified Salaries						
a. Base Salaries				4,204,155.00		4,429,980.00
b. Step & Column Adjustment				63,062.00		66,450.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				162,763.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,204,155.00	5.37%	4,429,980.00	1.50%	4,496,430.00
3. Employee Benefits	3000-3999	2,310,045.00	14.73%	2,650,222.00	3.20%	2,734,940.00
4. Books and Supplies	4000-4999	435,218.00	-14.67%	371,353.00	2.36%	380,117.00
5. Services and Other Operating Expenditures	5000-5999	2,078,743.00	8.43%	2,253,951.00	2.36%	2,307,144.00
6. Capital Outlay	6000-6999	316,942.00	-11.51%	280,466.00	2.36%	287,085.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,004,476.00)	-15.96%	(1,684,495.00)	2.43%	(1,725,394.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,708,283.00	-55.61%	758,283.00	0.00%	758,283.00
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)		11,118,406.00	1.45%	11,279,845.00	1.88%	11,491,991.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(78,166.00)		176,872.00		(35,274.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,832,870.00		13,754,704.00		13,931,576.00
2. Ending Fund Balance (Sum lines C and D1)		13,754,704.00		13,931,576.00		13,896,302.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
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	11,739,302.00		12,047,593.00		11,984,454.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,004,902.00		1,873,483.00		1,901,348.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,754,704.00		13,931,576.00		13,896,302.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,004,902.00		1,873,483.00		1,901,348.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,004,902.00		1,873,483.00		1,901,348.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d are positions that were funded from ESSERS, IPI, and ELO that will be maintained but funded through unrestricted.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	650,183.00	0.00%	650,183.00	0.00%	650,183.00
2. Federal Revenues	8100-8299	5,550,001.00	-28.76%	3,953,768.00	0.00%	3,953,768.00
3. Other State Revenues	8300-8599	13,252,023.00	-11.26%	11,759,574.00	-0.75%	11,671,469.00
4. Other Local Revenues	8600-8799	8,460,328.00	1.04%	8,548,460.00	0.15%	8,561,460.00
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	982,401.00	-3.28%	950,193.00	0.00%	950,193.00
6. Total (Sum lines A1 thru A5c)		28,894,936.00	-10.50%	25,862,178.00	-0.29%	25,787,073.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,964,079.00		6,876,504.00
b. Step & Column Adjustment				104,461.00		103,148.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(192,036.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,964,079.00	-1.26%	6,876,504.00	1.50%	6,979,652.00
2. Classified Salaries						
a. Base Salaries				6,673,659.00		6,633,086.00
b. Step & Column Adjustment				100,105.00		99,496.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(140,678.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,673,659.00	-0.61%	6,633,086.00	1.50%	6,732,582.00
3. Employee Benefits	3000-3999	6,727,802.00	3.96%	6,994,144.00	2.46%	7,166,382.00
4. Books and Supplies	4000-4999	1,577,919.00	-58.27%	658,517.00	0.00%	658,517.00
5. Services and Other Operating Expenditures	5000-5999	4,273,209.00	-31.76%	2,915,863.00	-2.42%	2,845,227.00
6. Capital Outlay	6000-6999	431,063.00	-96.96%	13,120.00	0.00%	13,120.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	414,092.00	0.00%	414,092.00	0.00%	414,092.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,917,811.00	-12.17%	1,684,495.00	2.43%	1,725,394.00
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)		28,979,634.00	-9.63%	26,189,821.00	1.32%	26,534,966.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(84,698.00)		(327,643.00)		(747,893.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,912,203.00		3,827,505.00		3,499,862.00
2. Ending Fund Balance (Sum lines C and D1)		3,827,505.00		3,499,862.00		2,751,969.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,827,505.00		3,499,862.00		2,751,969.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,827,505.00		3,499,862.00		2,751,969.00

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		359,732.00	359,732.00	944,710.00	647,520.00	623,780.00	920,915.00	623,780.00	623,780.00
	8020-8079		0.00	0.00	0.00	0.00	0.00	21,297.00	621,166.00	0.00
	8080-8099		455.00	455.00	17.00	1,049.00	819.00	1,043.00	819.00	819.00
	8100-8299		53,027.00	130,280.00	335,212.00	35,529.00	247,217.00	222,863.00	322,149.00	279,663.00
	8300-8599		1,082,746.00	1,016,571.00	2,342,199.00	(550,892.00)	1,258,240.00	201,150.00	1,498,882.00	781,875.00
	8600-8799		33,943.00	101,125.00	272,410.00	80,729.00	373,442.00	351,466.00	1,933,410.00	1,342,842.00
	8910-8929		492.00	0.00	258.00	0.00	411.00	287.00	1,1284.00	3,345.00
	8930-8979									
TOTAL RECEIPTS										
			1,530,395.00	1,608,163.00	3,894,806.00	213,935.00	2,503,909.00	1,719,021.00	5,011,490.00	3,032,324.00
C. DISBURSEMENTS										
	1000-1999		265,724.00	726,746.00	785,318.00	742,653.00	488,060.00	544,398.00	484,887.00	487,218.00
	2000-2999		502,201.00	846,357.00	822,909.00	843,390.00	1,030,544.00	960,798.00	903,286.00	902,961.00
	3000-3999		275,270.00	645,046.00	661,729.00	645,733.00	676,199.00	733,403.00	763,220.00	683,785.00
	4000-4999		29,053.00	46,580.00	38,688.00	49,295.00	154,018.00	191,527.00	132,843.00	126,489.00
	5000-5999		874,243.00	323,710.00	292,660.00	245,184.00	385,492.00	456,168.00	477,455.00	428,475.00
	6000-6599		0.00	499.00	22,333.00	34,096.00	114,835.00	33,442.00	50,488.00	70,078.00
	7000-7499		(2,668.00)	95,945.00	107,729.00	(3,756.00)	12,124.00	2,263.00	24,601.00	28,346.00
	7600-7629		480,000.00	520,000.00	(3,283.00)	287,280.00	(5,230.00)	(5,208.00)	252,055.00	878.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS										
			2,423,823.00	3,204,883.00	2,728,083.00	2,843,875.00	2,856,042.00	2,916,791.00	3,088,835.00	2,728,230.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
	9111-9199									
	9200-9299		474,536.00	8,336,700.00	696,436.00	322,241.00	604,019.00	26,260.00	104,522.00	176,595.00
	9310									
	9320									
	9330									
	9340									
	9490									
		0.00	474,536.00	8,336,700.00	696,436.00	322,241.00	604,019.00	26,260.00	104,522.00	176,595.00
Liabilities and Deferred Inflows										
	9500-9599									
	9610		1,215,219.00	580,509.00	62,202.00	1,174,693.00	17,805.00	22,496.00	(57,795.00)	79,920.00
	9640									
	9650									
	9690									
		0.00	1,215,219.00	580,509.00	62,202.00	1,174,693.00	17,805.00	22,496.00	(57,795.00)	79,920.00
Nonoperating										
	9910									
TOTAL BALANCE SHEET ITEMS										
		0.00	(740,683.00)	7,756,191.00	634,234.00	(852,452.00)	586,214.00	3,764.00	162,317.00	96,675.00
E. NET INCREASE/DECREASE (B - C + D)										
			(1,634,111.00)	6,159,471.00	1,800,957.00	(3,482,392.00)	234,081.00	(1,194,006.00)	2,084,972.00	400,769.00
F. ENDING CASH (A + E)										
			7,352,304.00	13,511,775.00	15,312,732.00	11,830,340.00	12,064,421.00	10,870,415.00	12,955,387.00	13,356,156.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,356,156.00	12,292,109.00	12,593,977.00	11,792,977.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	920,915.00	623,780.00	623,780.00	847,005.00			8,119,429.00	8,119,428.00
Property Taxes	8020-8079	21,297.00	(462.00)	408,725.00	588,329.00			1,660,352.00	1,660,353.00
Miscellaneous Funds	8080-8099	1,043.00	1,036.00	751.00	21,008.00			29,314.00	29,314.00
Federal Revenue	8100-8299	284,271.00	318,545.00	423,972.00	2,897,273.00			5,550,001.00	5,550,001.00
Other State Revenue	8300-8599	621,711.00	776,704.00	713,787.00	3,606,934.00			13,349,907.00	13,349,908.00
Other Local Revenue	8600-8799	394,001.00	1,646,097.00	1,333,129.00	3,294,414.00			11,147,008.00	11,147,009.00
Interfund Transfers In	8810-8929	997.00	309.00	616.00	61,164.00			79,163.00	79,163.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,234,235.00	3,366,009.00	3,504,760.00	11,316,127.00	0.00	0.00	39,935,174.00	39,935,176.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	504,865.00	503,873.00	506,980.00	2,992,854.00			9,033,576.00	9,033,575.00
Classified Salaries	2000-2999	942,204.00	919,454.00	908,010.00	1,295,701.00			10,877,815.00	10,877,814.00
Employee Benefits	3000-3999	713,476.00	688,982.00	689,459.00	1,861,545.00			9,037,847.00	9,037,847.00
Books and Supplies	4000-4999	175,505.00	183,627.00	162,480.00	723,031.00			2,013,136.00	2,013,137.00
Services	5000-5999	551,787.00	448,398.00	412,385.00	1,132,430.00	323,565.00		6,351,952.00	6,351,952.00
Capital Outlay	6000-6599	46,906.00	89,628.00	74,124.00	211,576.00			748,005.00	748,005.00
Other Outgo	7000-7499	15,680.00	8,274.00	3,275.00	35,616.00			327,429.00	327,427.00
Interfund Transfers Out	7600-7629	(18,004.00)	235,724.00	(1,348.00)	(34,582.00)			1,708,282.00	1,708,283.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,932,419.00	3,077,960.00	2,755,365.00	8,218,171.00	323,565.00	0.00	40,098,042.00	40,098,040.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(126,121.00)	37,120.00	40,777.00	(11,738,708.00)	12,847,886.00		11,802,263.00	
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		(126,121.00)	37,120.00	40,777.00	(11,738,708.00)	12,847,886.00	0.00	11,802,263.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	239,742.00	23,301.00	1,591,172.00	(4,211,947.00)	2,306,288.00		3,043,605.00	
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		239,742.00	23,301.00	1,591,172.00	(4,211,947.00)	2,306,288.00	0.00	3,043,605.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(365,863.00)	13,819.00	(1,550,395.00)	(7,526,761.00)	10,541,588.00	0.00	8,758,658.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,064,047.00)	301,868.00	(801,000.00)	(4,428,805.00)	10,218,033.00	0.00	8,595,790.00	(162,864.00)
F. ENDING CASH (A + E)		12,292,109.00	12,593,977.00	11,792,977.00	7,364,172.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,582,205.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS			7,364,172.00	9,693,530.00	13,025,284.00	17,065,453.00	16,801,763.00	17,188,523.00	16,063,091.00	18,279,178.00
LCFF/Revenue Limit Sources	Principal Apportionment		373,887.00	373,887.00	923,284.00	672,996.00	672,996.00	923,284.00	672,996.00	672,996.00
	Property Taxes		0.00	0.00	0.00	0.00	0.00	21,297.00	621,166.00	0.00
	Miscellaneous Funds		455.00	455.00	1,049.00	1,049.00	819.00	1,043.00	819.00	819.00
	Federal Revenue		17,388.00	46,825.00	386,840.00	(93,361.00)	176,115.00	158,766.00	229,496.00	199,229.00
	Other State Revenue		320,535.00	613,883.00	1,551,615.00	910,649.00	1,117,576.00	178,663.00	1,331,315.00	694,465.00
	Other Local Revenue		524,965.00	232,545.00	751,811.00	728,183.00	389,288.00	366,361.00	2,015,347.00	1,398,750.00
	Interfund Transfers In		492.00	48.00	258.00	476.00	411.00	287.00	11,284.00	3,345.00
	All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS		1,237,722.00	1,267,443.00	3,614,857.00	2,219,992.00	2,357,185.00	1,649,701.00	4,882,423.00	2,970,604.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		191,736.00	509,054.00	498,469.00	501,945.00	491,464.00	548,195.00	488,269.00	490,617.00
	2000-2999		480,713.00	888,500.00	884,028.00	908,186.00	1,048,095.00	977,160.00	918,669.00	918,339.00
	3000-3999		401,126.00	722,737.00	705,928.00	731,156.00	721,578.00	782,620.00	814,439.00	729,673.00
	4000-4999		66,420.00	88,081.00	82,267.00	74,926.00	78,792.00	97,981.00	67,959.00	64,709.00
	5000-5999		407,186.00	415,100.00	368,794.00	640,396.00	313,750.00	371,272.00	388,598.00	348,733.00
	6000-6599		3,708.00	8,858.00	15,004.00	30,595.00	45,072.00	13,126.00	19,816.00	27,505.00
	Other Outgo		(1,651.00)	(1,266.00)	42,654.00	88,040.00	15,332.00	2,862.00	31,115.00	35,849.00
	Interfund Transfers Out		(820.00)	(938.00)	(1,457.00)	127,520.00	(2,321.00)	(2,312.00)	111,884.00	390.00
	All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS		1,548,418.00	2,630,126.00	2,595,687.00	3,102,764.00	2,711,762.00	2,790,904.00	2,840,749.00	2,615,815.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
	9200-9299		3,120,605.00	5,128,236.00	2,934,395.00	687,570.00	754,828.00	32,817.00	130,619.00	220,686.00
	9310									
	9320									
	9330									
	9340									
	9490									
	SUBTOTAL	0.00	3,120,605.00	5,128,236.00	2,934,395.00	687,570.00	754,828.00	32,817.00	130,619.00	220,686.00
	Liabilities and Deferred Inflows									
	9500-9599		480,551.00	433,799.00	(86,604.00)	68,488.00	13,491.00	17,046.00	(43,794.00)	60,560.00
Due To Other Funds	9610									
	9640									
	9650									
	9690									
	SUBTOTAL	0.00	480,551.00	433,799.00	(86,604.00)	68,488.00	13,491.00	17,046.00	(43,794.00)	60,560.00
	Nonoperating									
	Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS	0.00	2,640,054.00	4,694,437.00	3,020,999.00	619,082.00	741,337.00	15,771.00	174,413.00	160,126.00
E. NET INCREASE/DECREASE (B - C + D)			2,329,358.00	3,331,754.00	4,040,169.00	(263,690.00)	386,760.00	(1,125,432.00)	2,216,087.00	514,915.00
F. ENDING CASH (A + E)			9,693,530.00	13,025,284.00	17,065,453.00	16,801,763.00	17,188,523.00	16,063,091.00	18,279,178.00	18,794,093.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		18,794,093.00	17,759,313.00	18,307,701.00	17,940,575.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	923,284.00	672,996.00	672,996.00	563,823.00			8,119,425.00	8,119,428.00
	8020-8079	21,297.00	(462.00)	408,725.00	588,329.00			1,660,352.00	1,660,353.00
	8080-8099	1,043.00	1,036.00	751.00	19,977.00			29,315.00	29,314.00
	8100-8299	202,512.00	226,928.00	302,034.00	2,100,996.00			3,953,768.00	3,953,768.00
	8300-8599	552,207.00	689,872.00	633,990.00	3,262,890.00			11,857,460.00	11,857,459.00
	8600-8799	400,275.00	1,715,858.00	1,389,626.00	1,705,423.00			11,619,412.00	11,619,410.00
	8810-8929	997.00	309.00	616.00	60,640.00			79,163.00	79,163.00
	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
	TOTAL RECEIPTS	2,101,615.00	3,306,537.00	3,408,738.00	8,302,078.00	0.00	0.00	37,318,895.00	37,318,895.00
C. DISBURSEMENTS									
	1000-1999	508,387.00	507,388.00	510,516.00	3,850,550.00			9,096,590.00	9,096,589.00
	2000-2999	958,250.00	935,112.00	923,474.00	1,222,539.00	0.00		11,063,065.00	11,063,066.00
	3000-3999	761,356.00	735,219.00	735,728.00	1,802,807.00			9,644,367.00	9,644,366.00
	4000-4999	89,784.00	93,939.00	83,121.00	141,893.00			1,029,872.00	1,029,870.00
	5000-5999	449,096.00	364,948.00	335,638.00	766,303.00			5,169,814.00	5,169,814.00
	6000-6599	18,410.00	35,178.00	29,093.00	47,221.00			293,586.00	293,586.00
	7000-7499	19,830.00	10,463.00	4,141.00	166,725.00			414,094.00	414,092.00
	7600-7629	(7,992.00)	104,634.00	(598.00)	430,294.00			758,284.00	758,283.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
	TOTAL DISBURSEMENTS	2,797,121.00	2,786,881.00	2,821,113.00	8,428,332.00	0.00	0.00	37,469,672.00	37,469,666.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	9111-9199							0.00	
	9200-9299	(157,610.00)	46,388.00	50,958.00	(15,418,619.00)	14,993,446.00		12,524,319.00	
	9310							0.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
	9430							0.00	
	SUBTOTAL	(157,610.00)	46,388.00	50,958.00	(15,418,619.00)	14,993,446.00	0.00	12,524,319.00	
Liabilities and Deferred Inflows									
	9500-9599	181,664.00	17,656.00	1,205,709.00	(3,191,597.00)	3,149,319.00		2,306,288.00	
	9610							0.00	
	9640							0.00	
	9650							0.00	
	9690							0.00	
	SUBTOTAL	181,664.00	17,656.00	1,205,709.00	(3,191,597.00)	3,149,319.00	0.00	2,306,288.00	
	Nonoperating								
	Suspense Clearing							0.00	
	TOTAL BALANCE SHEET ITEMS	(339,274.00)	28,732.00	(1,154,751.00)	(12,227,022.00)	11,844,127.00	0.00	10,218,031.00	
	E. NET INCREASE/DECREASE (B - C + D)	(1,034,780.00)	548,388.00	(367,126.00)	(12,353,276.00)	11,844,127.00	0.00	10,067,254.00	(150,771.00)
	F. ENDING CASH (A + E)	17,759,313.00	18,307,701.00	17,940,575.00	5,587,299.00				
	G. ENDING CASH, PLUS CASH								
	ACCRUALS AND ADJUSTMENTS							17,431,426.00	

OTHER FUNDS



Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

Increase in other state revenue attributed to receiving Alternative Dispute Resolution (ADR) and Learning Recovery funds. The funds will be passed through to districts.

Fund 11 - Adult Education

Increase in other State revenue due to adjusting the California Adult Education Program (CAEP) to match updated award letter. Increases in certificated salaries due to projecting a coordinator position and more hourly teachers.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

No significant changes.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

No significant changes.

Fund 63 – Enterprise Fund

- Shady Creek -Projected reservation revenue decreased by roughly \$100,000 due to COVID. This also decreased the transfer into the general fund.
- Career Training Center - All new budget to project Career Training Center revenue and expenses.

First Interim 2021-22 Other Funds Projections

		FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Cap. Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	Total in Funds
Beginning Balance											
Prior Year Ending Bal.	9791	-	94,789.00	-	-	1,331,011.00	4,422,841.00	-	-	4,894,912.00	10,743,553.00
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,498,067.00	327,178.00	53,117.00	30,000.00	-	-	-	-	-	3,908,362.00
State Revenues	8300-8599	6,646,250.00	3,413,428.00	4,542.00	3,000.00	-	-	-	-	-	10,067,220.00
Local Revenues	8600-8799	-	-	-	-	13,330.00	20,000.00	208,156.00	997,466.00	460,000.00	1,698,952.00
Total Income		10,144,317.00	3,740,606.00	57,659.00	33,000.00	13,330.00	20,000.00	208,156.00	997,466.00	460,000.00	15,674,534.00
Expenditures											
Salaries & Benefits	1000-3999	-	1,025,307.00	-	192,623.00	-	-	99,742.00	900,799.00	-	2,218,471.00
Books and Supplies	4000-4999	-	57,497.00	-	102,000.00	-	-	30,100.00	152,413.00	-	342,010.00
Services	5000-5999	-	433,289.00	55,659.00	650.00	-	-	14,151.00	524,277.00	410,000.00	1,438,026.00
Capital Outlay	6000-6599	-	-	-	-	-	58,500.00	-	450,000.00	-	508,500.00
Other Outgo	7100-7499	10,144,317.00	2,525,539.00	2,000.00	16,180.00	-	-	64,163.00	-	-	12,752,199.00
Total Expenditures		10,144,317.00	4,041,632.00	57,659.00	311,453.00	-	58,500.00	208,156.00	2,027,489.00	410,000.00	17,259,206.00
Interfund Transfers											
Transfers In	8910-8929	-	297,307.00	-	278,453.00	2,500.00	100,000.00	-	1,030,023.00	-	1,708,283.00
Transfers Out	7610-7629	-	-	-	-	15,000.00	-	-	-	-	15,000.00
	8930-8999	-	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	297,307.00	-	278,453.00	(12,500.00)	100,000.00	-	1,030,023.00	-	1,693,283.00
Total Transfers		-	297,307.00	-	278,453.00	(12,500.00)	100,000.00	-	1,030,023.00	-	1,693,283.00
Net Inc./Dec. in Fund Balance		-	(3,719.00)	-	-	830.00	61,500.00	-	-	50,000.00	108,611.00
Ending Fund Balance		-	91,070.00	-	-	1,331,841.00	4,484,341.00	-	-	4,944,912.00	10,852,164.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,507,258.00	3,507,258.00	0.00	3,498,067.00	(9,191.00)	-0.3%
3) Other State Revenue		8300-8599	4,942,063.00	4,942,063.00	3,258,639.00	6,646,250.00	1,704,187.00	34.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,449,321.00	8,449,321.00	3,258,639.00	10,144,317.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,449,321.00	8,449,321.00	1,701,702.00	10,144,317.00	(1,694,996.00)	-20.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,449,321.00	8,449,321.00	1,701,702.00	10,144,317.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,556,937.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,556,937.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,507,258.00	3,507,258.00	0.00	3,498,067.00	(9,191.00)	-0.3%
TOTAL, FEDERAL REVENUE			3,507,258.00	3,507,258.00	0.00	3,498,067.00	(9,191.00)	-0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	3,866,769.00	3,866,769.00	1,085,196.00	4,175,217.00	308,448.00	8.0%
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%
Pass-Through Revenues from State Sources		8587	1,075,294.00	1,075,294.00	2,173,443.00	2,471,033.00	1,395,739.00	129.8%
TOTAL, OTHER STATE REVENUE			4,942,063.00	4,942,063.00	3,258,639.00	6,646,250.00	1,704,187.00	34.5%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			8,449,321.00	8,449,321.00	3,258,639.00	10,144,317.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,582,552.00	4,582,552.00	616,506.00	4,412,163.00	170,389.00	3.7%
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	3,866,769.00	3,866,769.00	1,085,196.00	4,175,217.00	(308,448.00)	-8.0%
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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	1,556,937.00	(1,556,937.00)	New
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,449,321.00	8,449,321.00	1,701,702.00	10,144,317.00	(1,694,996.00)	-20.1%
TOTAL, EXPENDITURES			8,449,321.00	8,449,321.00	1,701,702.00	10,144,317.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	314,922.00	314,922.00	0.00	327,178.00	12,256.00	3.9%
3) Other State Revenue		8300-8599	3,282,655.00	3,282,655.00	1,119,908.00	3,413,428.00	130,773.00	4.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,597,577.00	3,597,577.00	1,119,908.00	3,740,606.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	346,699.00	346,699.00	99,063.85	477,226.00	(130,527.00)	-37.6%
2) Classified Salaries		2000-2999	268,900.00	268,900.00	66,256.25	266,920.00	1,980.00	0.7%
3) Employee Benefits		3000-3999	253,681.00	253,681.00	53,200.42	281,161.00	(27,480.00)	-10.8%
4) Books and Supplies		4000-4999	48,805.00	48,805.00	12,583.75	57,497.00	(8,692.00)	-17.8%
5) Services and Other Operating Expenditures		5000-5999	408,646.00	408,646.00	92,705.08	433,289.00	(24,643.00)	-6.0%
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	2,414,004.00	2,414,004.00	614,263.50	2,457,054.00	(43,050.00)	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,659.00	58,659.00	13,279.56	68,485.00	(9,826.00)	-16.8%
9) TOTAL, EXPENDITURES			3,799,394.00	3,799,394.00	951,352.41	4,041,632.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(201,817.00)	(201,817.00)	168,555.59	(301,026.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	201,817.00	201,817.00	0.00	297,307.00	95,490.00	47.3%
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			201,817.00	201,817.00	0.00	297,307.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	168,555.59	(3,719.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		94,789.00	94,789.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		94,789.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		94,789.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		91,070.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		91,070.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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%
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	314,922.00	314,922.00	0.00	327,178.00	12,256.00	3.9%
TOTAL, FEDERAL REVENUE			314,922.00	314,922.00	0.00	327,178.00	12,256.00	3.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,414,004.00	2,414,004.00	846,462.68	2,539,396.00	125,392.00	5.2%
Adult Education Program	6391	8590	814,955.00	814,955.00	273,445.32	820,336.00	5,381.00	0.7%
All Other State Revenue	All Other	8590	53,696.00	53,696.00	0.00	53,696.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,282,655.00	3,282,655.00	1,119,908.00	3,413,428.00	130,773.00	4.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			3,597,577.00	3,597,577.00	1,119,908.00	3,740,606.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	278,113.00	278,113.00	55,612.75	346,285.00	(68,172.00)	-24.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,586.00	68,586.00	43,451.10	130,941.00	(62,355.00)	-90.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			346,699.00	346,699.00	99,063.85	477,226.00	(130,527.00)	-37.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,692.00	26,692.00	4,435.68	16,265.00	10,427.00	39.1%
Classified Support Salaries		2200	72,809.00	72,809.00	28,487.85	111,528.00	(38,719.00)	-53.2%
Classified Supervisors' and Administrators' Salaries		2300	89,420.00	89,420.00	0.00	0.00	89,420.00	100.0%
Clerical, Technical and Office Salaries		2400	79,979.00	79,979.00	33,332.72	116,127.00	(36,148.00)	-45.2%
Other Classified Salaries		2900	0.00	0.00	0.00	23,000.00	(23,000.00)	New
TOTAL, CLASSIFIED SALARIES			268,900.00	268,900.00	66,256.25	266,920.00	1,980.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	133,778.00	133,778.00	18,978.34	145,831.00	(12,053.00)	-9.0%
PERS		3201-3202	27,428.00	27,428.00	9,685.61	37,700.00	(10,272.00)	-37.5%
OASDI/Medicare/Alternative		3301-3302	16,186.00	16,186.00	4,726.29	19,484.00	(3,298.00)	-20.4%
Health and Welfare Benefits		3401-3402	50,593.00	50,593.00	14,999.12	57,961.00	(7,368.00)	-14.6%
Unemployment Insurance		3501-3502	7,690.00	7,690.00	82.99	365.00	7,325.00	95.3%
Workers' Compensation		3601-3602	9,883.00	9,883.00	2,619.17	11,418.00	(1,535.00)	-15.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,255.00	6,255.00	1,657.71	7,226.00	(971.00)	-15.5%
Other Employee Benefits		3901-3902	1,868.00	1,868.00	451.19	1,176.00	692.00	37.0%
TOTAL, EMPLOYEE BENEFITS			253,681.00	253,681.00	53,200.42	281,161.00	(27,480.00)	-10.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,805.00	48,805.00	5,554.25	50,396.00	(1,591.00)	-3.3%
Noncapitalized Equipment		4400	0.00	0.00	7,029.50	7,101.00	(7,101.00)	New
TOTAL, BOOKS AND SUPPLIES			48,805.00	48,805.00	12,583.75	57,497.00	(8,692.00)	-17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	82,342.00	(82,342.00)	New
Travel and Conferences		5200	3,500.00	3,500.00	0.00	2,000.00	1,500.00	42.9%
Dues and Memberships		5300	1,400.00	1,400.00	1,100.00	1,400.00	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	72,000.00	72,000.00	23,374.07	72,000.00	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	187,615.00	187,615.00	829.28	153,539.00	34,076.00	18.2%
Professional/Consulting Services and Operating Expenditures		5800	139,131.00	139,131.00	65,608.72	115,908.00	23,223.00	16.7%
Communications		5900	5,000.00	5,000.00	1,793.01	6,100.00	(1,100.00)	-22.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			408,646.00	408,646.00	92,705.08	433,289.00	(24,643.00)	-6.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	1,774,786.00	1,774,786.00	449,078.01	1,796,312.00	(21,526.00)	-1.2%
To County Offices		7212	639,218.00	639,218.00	165,185.49	660,742.00	(21,524.00)	-3.4%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,414,004.00	2,414,004.00	614,263.50	2,457,054.00	(43,050.00)	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	58,659.00	58,659.00	13,279.56	68,485.00	(9,826.00)	-16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,659.00	58,659.00	13,279.56	68,485.00	(9,826.00)	-16.8%
TOTAL, EXPENDITURES			3,799,394.00	3,799,394.00	951,352.41	4,041,632.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	201,817.00	201,817.00	0.00	297,307.00	95,490.00	47.3%
(a) TOTAL, INTERFUND TRANSFERS IN			201,817.00	201,817.00	0.00	297,307.00	95,490.00	47.3%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			201,817.00	201,817.00	0.00	297,307.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,542.00	4,542.00	1,136.00	4,542.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			57,659.00	57,659.00	14,415.00	57,659.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,659.00	55,659.00	0.00	55,659.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,659.00	57,659.00	0.00	57,659.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,415.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	14,415.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,542.00	4,542.00	1,136.00	4,542.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,542.00	4,542.00	1,136.00	4,542.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			57,659.00	57,659.00	14,415.00	57,659.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,659.00	30,659.00	0.00	30,659.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,659.00	55,659.00	0.00	55,659.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, EXPENDITURES			57,659.00	57,659.00	0.00	57,659.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,000.00	33,000.00	0.00	33,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,658.00	118,658.00	10,449.52	118,658.00	0.00	0.0%
3) Employee Benefits		3000-3999	73,965.00	73,965.00	4,937.84	73,965.00	0.00	0.0%
4) Books and Supplies		4000-4999	102,000.00	102,000.00	0.00	102,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	650.00	650.00	150.00	650.00	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	16,133.00	16,133.00	1,429.04	16,180.00	(47.00)	-0.3%
9) TOTAL, EXPENDITURES			311,406.00	311,406.00	16,966.40	311,453.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(278,406.00)	(278,406.00)	(16,966.40)	(278,453.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	278,406.00	278,406.00	0.00	278,453.00	47.00	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			278,406.00	278,406.00	0.00	278,453.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(16,966.40)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			33,000.00	33,000.00	0.00	33,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	114,754.00	114,754.00	10,449.52	114,754.00	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	3,904.00	3,904.00	0.00	3,904.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			118,658.00	118,658.00	10,449.52	118,658.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,293.00	21,293.00	1,983.84	21,293.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,955.00	8,955.00	801.76	8,955.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,024.00	39,024.00	1,845.98	39,024.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,438.00	1,438.00	5.30	1,438.00	0.00	0.0%
Workers' Compensation		3601-3602	1,850.00	1,850.00	165.62	1,850.00	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	783.00	783.00	104.78	783.00	0.00	0.0%
Other Employee Benefits		3901-3902	622.00	622.00	30.56	622.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			73,965.00	73,965.00	4,937.84	73,965.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,000.00	102,000.00	0.00	102,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	150.00	150.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			650.00	650.00	150.00	650.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,133.00	16,133.00	1,429.04	16,180.00	(47.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,133.00	16,133.00	1,429.04	16,180.00	(47.00)	-0.3%
TOTAL, EXPENDITURES			311,406.00	311,406.00	16,966.40	311,453.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	278,406.00	278,406.00	0.00	278,453.00	47.00	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			278,406.00	278,406.00	0.00	278,453.00	47.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			278,406.00	278,406.00	0.00	278,453.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,335.00	13,335.00	0.00	13,330.00	(5.00)	0.0%
5) TOTAL, REVENUES			13,335.00	13,335.00	0.00	13,330.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,335.00	13,335.00	0.00	13,330.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,500.00)	(12,500.00)	0.00	(12,500.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			835.00	835.00	0.00	830.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,235,994.00	1,235,994.00		1,331,011.00	95,017.00	7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,235,994.00	1,235,994.00		1,331,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,235,994.00	1,235,994.00		1,331,011.00		
2) Ending Balance, June 30 (E + F1e)			1,236,829.00	1,236,829.00		1,331,841.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,236,829.00	1,236,829.00		1,331,841.00		
Equipment Replacement/Purchases	0000	9780	1,236,829.00					
Equipment Replacement/Purchases	0000	9780		1,236,829.00				
Equipment Replacement/Purchases	0000	9780				1,331,841.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,335.00	13,335.00	0.00	13,330.00	(5.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,335.00	13,335.00	0.00	13,330.00	(5.00)	0.0%
TOTAL, REVENUES			13,335.00	13,335.00	0.00	13,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	2,500.00	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			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(12,500.00)	(12,500.00)	0.00	(12,500.00)		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.00	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,500.00	58,500.00	0.00	58,500.00	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			58,500.00	58,500.00	0.00	58,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,500.00)	(38,500.00)	0.00	(38,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,500.00	61,500.00	0.00	61,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,383,400.00	2,383,400.00		4,422,841.00	2,039,441.00	85.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,383,400.00	2,383,400.00		4,422,841.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,383,400.00	2,383,400.00		4,422,841.00		
2) Ending Balance, June 30 (E + F1e)			2,444,900.00	2,444,900.00		4,484,341.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,444,900.00	2,444,900.00		4,484,341.00		
Building Construction and Improvement	0000	9780	2,444,900.00					
Building construction and Improvement	0000	9780		2,444,900.00				
Building Construction and Improvement	0000	9780				4,484,341.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.00	20,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,500.00	58,500.00	0.00	58,500.00	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			58,500.00	58,500.00	0.00	58,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			58,500.00	58,500.00	0.00	58,500.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	308,651.00	308,651.00	70,654.26	1,205,622.00	896,971.00	290.6%
5) TOTAL, REVENUES			308,651.00	308,651.00	70,654.26	1,205,622.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	19,290.92	234,169.00	(234,169.00)	New
2) Classified Salaries		2000-2999	69,923.00	69,923.00	100,129.18	506,182.00	(436,259.00)	-623.9%
3) Employee Benefits		3000-3999	22,790.00	22,790.00	43,223.35	260,190.00	(237,400.00)	-1041.7%
4) Books and Supplies		4000-4999	30,300.00	30,300.00	14,098.72	182,513.00	(152,213.00)	-502.4%
5) Services and Other Operating Expenses		5000-5999	15,638.00	15,638.00	94,469.84	538,428.00	(522,790.00)	-3343.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	450,000.00	450,000.00	(450,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			138,651.00	138,651.00	721,212.01	2,171,482.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			170,000.00	170,000.00	(650,557.75)	(965,860.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1,000,000.00	1,030,023.00	1,030,023.00	New
b) Transfers Out		7600-7629	170,000.00	170,000.00	0.00	64,163.00	105,837.00	62.3%
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			(170,000.00)	(170,000.00)	1,000,000.00	965,860.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	349,442.25	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	1,000.00	1,000.00	389.78	592.00	(408.00)	-40.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	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								
All Other Fees and Contracts		8689	0.00	0.00	27,058.05	99,747.00	99,747.00	New
Other Local Revenue								
All Other Local Revenue		8699	306,651.00	306,651.00	43,206.43	1,104,283.00	797,632.00	260.1%
TOTAL, OTHER LOCAL REVENUE			308,651.00	308,651.00	70,654.26	1,205,622.00	896,971.00	290.6%
TOTAL, REVENUES			308,651.00	308,651.00	70,654.26	1,205,622.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	16,359.99	219,513.00	(219,513.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	2,930.93	14,656.00	(14,656.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	19,290.92	234,169.00	(234,169.00)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	49,302.00	49,302.00	15,837.82	92,824.00	(43,522.00)	-88.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	44,774.00	178,878.00	(178,878.00)	New
Clerical, Technical and Office Salaries		2400	5,621.00	5,621.00	32,093.48	180,941.00	(175,320.00)	-3119.0%
Other Classified Salaries		2900	15,000.00	15,000.00	7,423.88	53,539.00	(38,539.00)	-256.9%
TOTAL, CLASSIFIED SALARIES			69,923.00	69,923.00	100,129.18	506,182.00	(436,259.00)	-623.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	2,681.76	39,605.00	(39,605.00)	New
PERS		3201-3202	6,708.00	6,708.00	21,511.98	98,618.00	(91,910.00)	-1370.2%
OASDI/Medicare/Alternative		3301-3302	5,244.00	5,244.00	8,322.82	42,724.00	(37,480.00)	-714.7%
Health and Welfare Benefits		3401-3402	7,500.00	7,500.00	4,485.31	33,436.00	(25,936.00)	-345.8%
Unemployment Insurance		3501-3502	842.00	842.00	61.24	1,193.00	(351.00)	-41.7%
Workers' Compensation		3601-3602	1,084.00	1,084.00	1,934.26	11,468.00	(10,384.00)	-957.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	557.00	557.00	1,224.20	7,128.00	(6,571.00)	-1179.7%
Other Employee Benefits		3901-3902	855.00	855.00	3,001.78	26,018.00	(25,163.00)	-2943.0%
TOTAL, EMPLOYEE BENEFITS			22,790.00	22,790.00	43,223.35	260,190.00	(237,400.00)	-1041.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	1,338.48	58,000.00	(58,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,300.00	30,300.00	12,760.24	97,387.00	(67,087.00)	-221.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	27,126.00	(27,126.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,300.00	30,300.00	14,098.72	182,513.00	(152,213.00)	-502.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	17,000.00	(17,000.00)	New
Dues and Memberships		5300	0.00	0.00	2,750.00	10,000.00	(10,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	2,069.86	23,514.00	(23,514.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	30,455.60	118,069.00	(117,569.00)	-23513.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,638.00	13,638.00	5,827.26	168,826.00	(155,188.00)	-1137.9%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	52,920.32	191,219.00	(189,719.00)	-12647.9%
Communications		5900	0.00	0.00	446.80	9,800.00	(9,800.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,638.00	15,638.00	94,469.84	538,428.00	(522,790.00)	-3343.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	450,000.00	450,000.00	(450,000.00)	New
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	450,000.00	450,000.00	(450,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			138,651.00	138,651.00	721,212.01	2,171,482.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	1,000,000.00	1,030,023.00	1,030,023.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1,000,000.00	1,030,023.00	1,030,023.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	170,000.00	170,000.00	0.00	64,163.00	105,837.00	62.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			170,000.00	170,000.00	0.00	64,163.00	105,837.00	62.3%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(170,000.00)	(170,000.00)	1,000,000.00	965,860.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	460,000.00	460,000.00	86,846.02	460,000.00	0.00	0.0%
5) TOTAL, REVENUES			460,000.00	460,000.00	86,846.02	460,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	108,323.64	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	108,323.64	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	50,000.00	(21,477.62)	50,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50,000.00	50,000.00	(21,477.62)	50,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,916,256.00	4,916,256.00		4,894,912.00	(21,344.00)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,916,256.00	4,916,256.00		4,894,912.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,916,256.00	4,916,256.00		4,894,912.00		
2) Ending Net Position, June 30 (E + F1e)			4,966,256.00	4,966,256.00		4,944,912.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,966,256.00	4,966,256.00		4,944,912.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	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								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	38,041.31	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	48,804.71	210,000.00	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			460,000.00	460,000.00	86,846.02	460,000.00	0.00	0.0%
TOTAL, REVENUES			460,000.00	460,000.00	86,846.02	460,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	108,323.64	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	108,323.64	410,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	108,323.64	410,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

CRITERIA AND STANDARDS



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: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2021-22)	58.80	31.00	-47.3%	Not Met
1st Subsequent Year (2022-23)	58.80	31.00	-47.3%	Not Met
2nd Subsequent Year (2023-24)	58.80	35.00	-40.5%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2021-22)	290.77	298.66	2.7%	Not Met
1st Subsequent Year (2022-23)	290.77	298.66	2.7%	Not Met
2nd Subsequent Year (2023-24)	290.77	298.66	2.7%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2021-22)	21,927.80	22,370.42	2.0%	Met
1st Subsequent Year (2022-23)	21,927.80	22,370.42	2.0%	Met
2nd Subsequent Year (2023-24)	21,927.80	22,370.42	2.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2021-22)	25.00	11.00	-56.0%	Not Met
1st Subsequent Year (2022-23)	25.00	16.00	-36.0%	Not Met
2nd Subsequent Year (2023-24)	25.00	20.00	-20.0%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Alternative Ed School ADA has declined due to current COVID-19 pandemic. ADA increased slightly for District funded county program. Charter School ADA declined due to current COVID-19 situation.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	10,139,242.00	9,779,781.00	-3.5%	Not Met
1st Subsequent Year (2022-23)	10,139,242.00	9,799,781.00	-3.3%	Not Met
2nd Subsequent Year (2023-24)	10,139,242.00	9,779,781.00	-3.5%	Not Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Decrease in LCFF revenue is directly due to decrease in ADA.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	29,386,387.00	28,949,236.00	-1.5%	Met
1st Subsequent Year (2022-23)	30,763,375.00	29,804,021.00	-3.1%	Met
2nd Subsequent Year (2023-24)	31,956,222.00	30,363,372.00	-5.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2021-22)	4,935,686.00	5,550,001.00	12.4%	Yes
1st Subsequent Year (2022-23)	4,561,263.00	3,953,768.00	-13.3%	Yes
2nd Subsequent Year (2023-24)	4,561,263.00	3,953,768.00	-13.3%	Yes

Explanation:
(required if Yes)

Establish budget for ADR funds, ESSER III and Expanded Learning Opportunities Grant in the current year and remove them in the subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	10,650,380.00	13,349,908.00	25.3%	Yes
1st Subsequent Year (2022-23)	10,479,755.00	11,857,459.00	13.1%	Yes
2nd Subsequent Year (2023-24)	10,479,755.00	11,769,354.00	12.3%	Yes

Explanation:
(required if Yes)

Establish California Department Public Health Covid Personnel funding budget, added new Educator effectiveness Block grant. Increase In Person Instruction grant in the current year and remove them in the subsequent year. Increase in AB-602 per ADA amount.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	12,731,222.00	11,147,009.00	-12.4%	Yes
1st Subsequent Year (2022-23)	12,963,465.00	11,619,410.00	-10.4%	Yes
2nd Subsequent Year (2023-24)	12,976,465.00	11,632,410.00	-10.4%	Yes

Explanation:
(required if Yes)

Establish budget for Cal Recycle Grant, Social and Emotional Learning Community of Practice Grant and remove them in the subsequent year. Increase budget for Shady Creek school program. Reduce budget for fee based health career class and remove MA class at One Stop. Reduced Bill back cost in SELPA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,080,028.00	2,013,137.00	86.4%	Yes
1st Subsequent Year (2022-23)	1,010,814.00	1,029,870.00	1.9%	No
2nd Subsequent Year (2023-24)	1,019,547.00	1,038,634.00	1.9%	No

Explanation:
(required if Yes)

Establish budget for ESSER III and ELO grants and remove them in the subsequent year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	5,875,286.00	6,351,952.00	8.1%	Yes
1st Subsequent Year (2022-23)	5,508,873.00	5,169,814.00	-6.2%	Yes
2nd Subsequent Year (2023-24)	5,566,033.00	5,152,371.00	-7.4%	Yes

Explanation:
(required if Yes)

Establish budget for Esser III, ELO, Educator Effectiveness Block Grant and Safe Schools for All in the current year and remove them in the subsequent years.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	28,317,288.00	30,046,918.00	6.1%	Not Met
1st Subsequent Year (2022-23)	28,004,483.00	27,430,637.00	-2.0%	Met
2nd Subsequent Year (2023-24)	28,017,483.00	27,355,532.00	-2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	6,955,314.00	8,365,089.00	20.3%	Not Met
1st Subsequent Year (2022-23)	6,519,687.00	6,199,684.00	-4.9%	Met
2nd Subsequent Year (2023-24)	6,585,580.00	6,191,005.00	-6.0%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4A if NOT met)	Establish budget for ADR funds, ESSER III and Expanded Learning Opportunities Grant in the current year and remove them in the subsequent years.
Explanation: Other State Revenue (linked from 4A if NOT met)	Establish California Department Public Health Covid Personnel funding budget, added new Educator effectiveness Block grant. Increase In Person Instruction grant in the current year and remove them in the subsequent year. Increase in AB-602 per ADA amount.
Explanation: Other Local Revenue (linked from 4A if NOT met)	Establish budget for Cal Recycle Grant, Social and Emotional Learning Community of Practice Grant and remove them in the subsequent year. Increase budget for Shady Creek school program.Reduce budget for fee based health career class and remove MA class at One Stop. Reduced Bill back cost in SELPA.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 4A if NOT met)	Establish budget for ESSER III and ELO grants and remove them in the subsequent year.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Establish budget for Esser III, ELO, Educator Effectiveness Block Grant and Safe Schools for All in the current year and remove them in the subsequent years.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	284,831.88	540,248.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		571,883.00	

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 (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. 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 county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office'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)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.0%	5.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.7%	1.7%	1.7%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sutter County SELPA

	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)	10,144,317.00	10,144,317.00	10,144,317.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(78,166.00)	11,118,406.00	0.7%	Met
1st Subsequent Year (2022-23)	176,872.00	11,279,845.00	N/A	Met
2nd Subsequent Year (2023-24)	(35,274.00)	11,491,991.00	0.3%	Met

6D. Comparison of County Office 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)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2021-22)	17,582,209.00	Met
1st Subsequent Year (2022-23)	17,431,438.00	Met
2nd Subsequent Year (2023-24)	16,648,271.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2021-22)	7,364,172.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or	\$71,000 (greater of)	0	to \$6,317,999
4% or	\$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or	\$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or	\$2,132,000 (greater of)	\$71,078,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	40,098,040	37,469,666	38,026,957
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	40,098,040.00	37,469,666.00	38,026,957.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	40,098,040.00	37,469,666.00	38,026,957.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,202,941.20	1,124,089.98	1,140,808.71
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,202,941.20	1,124,089.98	1,140,808.71

8B. Calculating the County Office'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. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,004,902.00	1,873,483.00	1,901,348.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service 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
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. County Office's Available Reserve Amount (Lines B1 thru B7)	2,004,902.00	1,873,483.00	1,901,348.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,202,941.20	1,124,089.98	1,140,808.71
Status:	Met	Met	Met

8C. Comparison of County Office 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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

Yes

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

Litigation - Petition for Writ of Mandate and Complaint for Injunctive and Declaratory Relief - Challenging the county Board's authority/jurisdiction to approve the petition for Pathways Charter Academy.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your county office 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 county office 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 county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(845,073.00)	(982,401.00)	16.3%	137,328.00	Not Met
1st Subsequent Year (2022-23)	(845,073.00)	(982,401.00)	16.3%	137,328.00	Not Met
2nd Subsequent Year (2023-24)	(845,073.00)	(982,401.00)	16.3%	137,328.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2021-22)	185,000.00	79,163.00	-57.2%	(105,837.00)	Not Met
1st Subsequent Year (2022-23)	185,000.00	79,163.00	-57.2%	(105,837.00)	Not Met
2nd Subsequent Year (2023-24)	185,000.00	79,163.00	-57.2%	(105,837.00)	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2021-22)	582,723.00	1,708,283.00	193.2%	1,125,560.00	Not Met
1st Subsequent Year (2022-23)	582,723.00	758,283.00	30.1%	175,560.00	Not Met
2nd Subsequent Year (2023-24)	582,723.00	758,283.00	30.1%	175,560.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase contribution to Alternative Education as LCFF funding reduced due to declining enrollment.

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

Explanation:
(required if NOT met)

The transfers in decreased was caused by the COVID closure of our outdoor school which reduced the transfer in from the enterprise fund.

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

Explanation:
(required if NOT met)

The projected transfer out increased due to a larger contribution to Sutter County Career Training Center.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,666,121.00	3,666,121.00
0.00	0.00
3,666,121.00	3,666,121.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

199,936.00	209,454.00
199,936.00	209,454.00
199,936.00	209,454.00

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

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

161,376.00	161,376.00
114,895.00	114,985.00
128,774.00	128,774.00

- d. Number of retirees receiving OPEB benefits

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

14	14
14	14
14	14

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	67.6	67.6	67.6

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

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

64,580

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
893,589	893,589	893,589
Capped at \$14,100/FTE	Capped at \$14,100/FTE	Capped at \$14,100/FTE
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Included	75,583	76,853
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	185.7	172.2	172.2	172.2

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

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

108,298

6. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,030,215	1,030,215	1,030,215
Capped at \$11,160/FTE	Capped at \$11,160/FTE	Capped at \$11,160/FTE
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

- 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
Included	116,238	118,388
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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	38.0	41.0	41.0	41.0

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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 county school service 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 A8; Item A1 is automatically completed based on data from Criterion 7.

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-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 the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	Yes
A5. Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8. 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 County Office First Interim Criteria and Standards Review



BOARD AGENDA ITEM: Quarterly Update of Master Plan

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

James Peters

 Reports/Presentation

SUBMITTED BY:

 X Information

James Peters

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

James Peters

BACKGROUND AND SUMMARY INFORMATION: Facility Master Plan –

Quarterly update of the Facility Master Plan Exhibit E – Current Projects

Site Profile Worksheet - Current Project
Fiscal Year 21-22

Facilities	Estimate
Facilities	\$234,450.00
Facilities Master Plan	\$28,750.00
Harter Bldg Preliminary Design & RFQ	\$80,000.00
Room scheduler software & infrastructure	\$5,200.00
Site cameras @ Klamath & FRA	\$120,000.00
Door access control update	\$500.00

Klamath	\$182,100.00
HVAC redesign and replacement	\$180,000.00
Annual painting +/-1400 sq. ft.	\$2,100.00
Floor finish replacement +/- 1400 sq. ft.	\$0.00

1 Stop Gateway	\$5,000.00
Marquee sign replacement	\$5,000.00

FRA	\$264,200.00
Common area floor replacement	\$90,000.00
HVAC assessment and replacement	\$60,000.00
Boyd Hall asphalt slurry & stripe	\$12,000.00
Annual painting +/-1800 sq. ft.	\$2,700.00

Adult Ed	\$45,500.00
Site lighting improvement in parking areas	\$1,500.00
Energy efficiency measures	\$44,000.00

CTC	\$8,500.00
Bldg occupancy retrofit	\$8,500.00
New bldg signage	
Cosmetology school design and construction	

Fleet	\$70,000.00
Procuring ADA van for the SELPA	\$70,000.00

Shady Creek	\$187,000.00
Site road repair and slurry	\$33,000.00
HVAC assessment and design	\$154,000.00

Total	\$942,750.00
--------------	---------------------

Status

Completed Nov. 2021
2nd draft in process
In process
In design
Completed August 2021

Initiating
50% complete
Deferred for 21-22 FY

Initiating

Cyber café complete
Initiating
Spring 2022
65% complete

Initiating
In assessment

Completed Sept. 2021
Initiating
In design

In bid process

Complete August 2021
Selecting engineer

Agenda Item No. 10.0

BOARD AGENDA ITEM: Sutter County Career Training Center Compliance
For Student Financial Assistance Programs Report

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Nicolaas Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Audit of Cambridge Junior College's compliance with the compliance requirements regarding institutional eligibility and participation, reporting, student eligibility, disbursements, return of Title IV funds, cash management, and administrative requirements described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs (Guide) for the period ended August 31, 2021.



COMPLIANCE REPORT

**WORKFORCE TRAINING SOLUTIONS, INC.
D/B/A CAMBRIDGE JUNIOR COLLEGE
YUBA CITY, CALIFORNIA**

TIN NUMBER: 68-0466305
OPE ID NUMBER: 03874300
DUNS NUMBER: 155895019

COMPLIANCE AUDIT
OF THE TITLE IV PROGRAMS

at 939 Live Oak Boulevard
Yuba City, California 95991

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY
GRANT PROGRAM (84.007)
FEDERAL WORK STUDY PROGRAM (84.033)
FEDERAL PELL GRANT PROGRAM (84.063)
FEDERAL DIRECT LOAN PROGRAM (84.268)

For the “Stub” Period Ended August 31, 2021

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CAMBRIDGE JUNIOR COLLEGE
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Naperville, IL 60563
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
STUDENT FINANCIAL ASSISTANCE PROGRAMS AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
*GUIDE FOR AUDITS OF PROPRIETARY SCHOOLS AND FOR
COMPLIANCE ATTESTATION ENGAGEMENTS OF THIRD-PARTY
SERVICERS ADMINISTERING TITLE IV PROGRAMS***

To the Stockholders
Cambridge Junior College
Yuba City, California

Report on Compliance for Student Financial Assistance Programs

We have audited Cambridge Junior College's compliance with the compliance requirements regarding:

- Institutional Eligibility and Participation
- Reporting
- Student Eligibility
- Disbursements
- Return of Title IV Funds
- G5 and Cash Management
- Administrative Requirements

described in Chapter 3 of the 2016 edition of the U.S. Department of Education's *Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs* (Guide) relative to Cambridge Junior College's Student Financial Assistance (SFA) programs, for the period ended August 31, 2021.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Cambridge Junior College's SFA programs based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Cambridge Junior College's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for SFA programs. However, our audit does not provide a legal determination of Cambridge Junior College's compliance.

Opinion on SFA Programs

In our opinion, Cambridge Junior College complied, in all material respects, with the compliance requirements referred to above for the period ended August 31, 2021.

Other Matters

Cambridge Junior College's response to our audit is described in the accompanying Corrective Action Plan. Cambridge Junior College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Cambridge Junior College is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cambridge Junior College's internal control over compliance with the compliance requirements to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for SFA programs and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cambridge Junior College's internal control over compliance.

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

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

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

Sikich LLP

Naperville, Illinois
October 28, 2021

CAMBRIDGE JUNIOR COLLEGE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Period Ended August 31, 2021

Part A - Information About Universe and Audit Sample

Total Population:

	Pell	Direct Loan	FSEOG	FWS	Total
Universe					
Dollars	\$ 339,379	\$ 474,310	\$ 5,966	\$ 11,080	\$ 830,735
Number of Students	94	90	29	14	106

Students Enrolled, Graduated or Students on an Approved Leave of Absence:

	Pell	Direct Loan	FSEOG	FWS	Total
Universe					
Dollars	\$ 304,157	\$ 413,733	\$ 4,154	\$ 8,864	\$ 730,908
Number of Students	81	77	25	10	89

Sample					
Dollars	\$ 66,245	\$ 97,873	\$ 1,950	\$ 1,108	\$ 167,176
Number of Students	21	20	13	1	25

Withdrew, Dropped Out, Enrolled but Never Began Attendance During the Audit, or Terminated Students:

	Pell	Direct Loan	FSEOG	FWS	Total
Universe					
Dollars Returned/Refunded	\$ 11,821	\$ 58,429	\$ 1,662	\$ -	\$ 71,912
Number of Students	13	13	4	4	17

Sample					
Dollars Returned/Refunded	\$ 11,821	\$ 58,429	\$ 1,662	\$ -	\$ 71,912
Number of Students	13	13	4	4	17

The IPA's definition of material noncompliance is as follows for each attribute:

Institutional Eligibility and Participation - Any finding cited for this attribute would be considered an instance of material noncompliance.

Reporting - Findings encountered with reporting requirements would be considered material instances of noncompliance.

Student Eligibility/Disbursements - Findings in the sample resulting in a dollar value in excess of 10% of the total awards for the sample would be considered material instances of noncompliance.

Return of Title IV Funds - Findings in the drop sample resulting in a dollar value in excess of 10% of the total awards for the drop sample would be considered material instances of noncompliance.

G5 and Cash Management - Any finding cited for this attribute would be considered a material instance of noncompliance.

Administrative Requirements - Any finding cited for this attribute would be considered a material instance of noncompliance.

CAMBRIDGE JUNIOR COLLEGE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Period Ended August 31, 2021

Part B - Audit Findings

There are no findings in the current audit period.

Schedules A, B, and C have not been submitted as they do not apply.

CAMBRIDGE JUNIOR COLLEGE

**AUDITOR’S COMMENTS ON THE RESOLUTION
OF PRIOR AUDIT/ATTESTATION FINDINGS**

For the Period Ended August 31, 2021

Independent Auditor’s Comments on Resolution of Prior Audit Findings

There were no findings in the prior audit period. The Institution was notified via eZ-Audit that no action was required.

Other Auditor’s Comments

The Institution changed ownership on September 1, 2021. The “stub” period runs from January 1, 2021 through August 31, 2021.

AUDITOR INFORMATION SHEET

CAMBRIDGE JUNIOR COLLEGE
939 LIVE OAK BOULEVARD
YUBA CITY, CALIFORNIA 95991
TIN NUMBER: 68-0466305
OPE ID NUMBER: 03874300
DUNS NUMBER: 155895019

School Information

Telephone Number	<u>(530) 674-9199</u>
Fax Number	<u>(530) 671-7319</u>
President	<u>Daniel Flores</u>
Contact Person and Title	<u>Daniel Flores, CEO</u>

Audit Firm Information

Lead Auditor	<u>Todd Kolbaba</u>
Email Address	<u>todd.kolbaba@sikich.com</u>
License Number (Home State)	<u>066-003284</u>
License Number (Out of State)	<u>OFR526</u>
Firm's Name	<u>Sikich LLP</u>
Partner in Charge	<u>Ray Krouse, CPA</u>
Street	<u>1415 West Diehl Road, Suite 400</u>
City, State, Zip	<u>Naperville, Illinois 60563</u>
Telephone Number	<u>(630) 566-8400</u>
Fax Number	<u>(630) 566-8401</u>

Programs Audited:

FSEOG	84.007	<u>X</u>
FWS	84.033	<u>X</u>
Perkins	84.037 and 84.038	<u></u>
Pell	84.063	<u>X</u>
Direct Loan	84.268	<u>X</u>
TEACH	84.379	<u></u>
IASG	84.408	<u></u>

For the award year that ended during the audit period, the audited ratios are:

Correspondence courses to total courses	<u>0%</u>	Regular students enrolled in correspondence courses to total regular students	<u>0%</u>
Regular students who are incarcerated to total regular students	<u>0%</u>	Regular students enrolled based on ability to benefit to total regular students	<u>0%</u>

Audited completion and placement rate for all short-term programs:

<u>Program Name</u>	<u>Completion Rate</u>	<u>Placement Rate</u>
No short-term programs	N/A	N/A

AUDITOR INFORMATION SHEET (Continued)

The campuses/locations that are considered as part of the school:

Address and Name of Location	Was 50% or More of a Program Offered at this Location?	Is Location Listed on the School's Eligibility Letter?	Did School Notify ED Before Offering Instruction Here?	Date Location was Opened	Date Location was Closed	Date of Auditors' Last Visit to the Location	Reason the Location was not Visited for this Audit Engagement
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Yuba City	Yes	Yes	Yes	2001	N/A	10/26/21	N/A
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Name and address of the school's primary accrediting organization:	Accrediting Commission of Career Schools and Colleges 2101 Wilson Boulevard, Suite 302, Arlington, Virginia 22201
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Name and address of any other organizations accrediting the school or its programs:	None
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Does the school use a servicer to help it administer all or any portion of its Title IV program responsibilities?	Yes
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If yes, how many servicers does the school use?	3
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Education Compliance Management (ECM)
Emphasys Computer Solutions, Inc. (FAME)
Loan Science, LLC.

Location of the school's accounting and administrative records for Title IV programs administered:	939 Live Oak Boulevard, Yuba City, California 95991
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Has the school stopped participating in all Title IV programs?	No
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SERVICER INFORMATION SHEET

Education Compliance Management, Inc.
190 Margaretta Avenue
Massapequa, NY 11758

President:	Randy Rock
Contact Person and Title:	Randy Rock, President
Telephone Number:	516-679-1616
Fax Number:	516-679-1662
<u>Servicer Auditor Information</u>	
Audit Firm:	Wilke & Associates, LLP
Firm Address:	1721 Cochran Road, Suite 200
City, State:	Pittsburgh, PA 15220
Lead Auditor:	Peter E. Fleming
Email Address:	pfleming@wilkecpa.com
Telephone Number:	412-278-2200
Last Compliance Attestation:	12/31/19
Last Compliance Attestation Engagement Period:	1/1/20 - 12/31/20
Dates of Field Work	3/16/2021-5/18/2021

DIVISION OF DUTES FOR COMPLIANCE REQUIREMENTS

Compliance Requirement	Performed by School	Performed by Servicer	Explanation of Divided Performance
1. Institutional Eligibility and Participation			
A. Participation agreement/ECAR	X		
B. Legal authorization	X		
C. Approved locations	X		
D. Eligible programs	X		
E. Accreditation	X		
F. Bonuses, commissions and other incentives payments	X		
G. Student recruiting and admissions	X		
H. Zone alternative	X		
I. TEACH grant eligibility and administration	N/A		
J. Calculation of 90/10 ratio	X		
K. Calculation of other institutional eligibility ratios	X		

SERVICER INFORMATION SHEET (Continued)

Compliance Requirement	Performed by School	Performed by ECM Servicer	Explanation of Divided Performance
2. Reporting			
A. Enrollment reporting roster file			
i. Completion	X (95%)	X (5%)	(1)
ii. Changes in enrollment status	X		
B. FISAP	X (30%)	X (70%)	(2)
C. Gainful Employment Reporting	N/A		
3. Student Eligibility			
A. Determining eligibility	X		
B. Regular student	X		
C. Enrolled in eligible program	X		
D. Citizenship	X		
E. Social security number	X		
F. Not in overpayment or default status	X		
G. Selective service	X		
H. Academic credentials	X		
I. SAR/ISIR	X		
J. Verification	X		
K. Prior degrees	X		
L. Incarcerated students	X		
M. Maintaining satisfactory academic progress	X		
N. Professional judgment decisions	X		
O. Dependency overrides	X		
P. Financial need	X (80%)	X (20%)	(3)
Q. Calculating the Pell	X (80%)	X (20%)	(4)
R. Calculating loan amounts	X (80%)	X (20%)	(4)
S. Master promissory note confirmation process	X		
T. PLUS loan amounts and confirmation process	X		
U. TEACH grant	N/A		
V. IASG	N/A		
W. Attendance in distance education program	X		
X. Student Confirmations	X		
4. Disbursements			
A. Confirming student eligible for each disbursement	X		
B. Valid ISIR/SAR on file	X		
C. Determining payment period	X		
D. Entering COD data	X (20%)	X (80%)	(5)
E. Early disbursements	X		
F. Verification is complete	X		
G. Notices	X (50%)	X (50%)	(6)
H. Transfer students	X		
I. FWS	X		
J. Initial counseling	X		
K. Exit counseling	X		
L. Delivering credit balances and authorizations	X		
M. If applicable, maintaining subsidiary ledger for students with credit balance	X		

SERVICER INFORMATION SHEET (Continued)

Compliance Requirement	Performed by School	Performed by ECM Servicer	Explanation of Divided Performance
5. Return of Title IV Funds			
A. Policy	X		
B. Determining date of withdrawal	X		
C. Post-withdrawal disbursements	X		
D. Return calculations	X (75%)	X (25%)	(7)
E. Overpayment calculations	X (75%)	X (25%)	(7)
F. Allocation of return of Title IV funds	X		
G. Timing of return of Title IV funds	X		
H. Notifying borrowers of returns of loan proceeds	X		
6. G5 and Cash Management			
A. Forecasting cash needs	X		
B. Withdrawing Federal funds	X (20%)	X (80%)	(8)
C. Disbursing funds			
i. Posting credits to student accounts	X		
ii. Making the funds available to the student	X		
D. Returning excess funds	X (40%)	X (60%)	(7)
E. Accounting for and returning interest earnings	X		
F. Performing monthly Direct Loan reconciliations	X		
	X		
7. Perkins Loan Program			
A. Approving and maintaining deferment, loan cancellation, and discharge for death or disability documentation	N/A	N/A	
B. Perkins master promissory notes	N/A	N/A	
C. Loan status and loan balances in NSLDS	N/A	N/A	
D. Deferment of loan payments	N/A	N/A	
E. Billing and collections	N/A	N/A	
F. Liquidation	N/A	N/A	
8. Administrative Requirements			
A. Written procedures	X		
B. Direct Loan quality assurance system	X		
C. Satisfactory academic progress measurements	X		
D. Reporting change in ownership	X		
E. Reporting possible illegal conduct	X (50%)	X (50%)	(9)
F. Perkins Loan and grant overpayments	N/A	N/A	
G. Annual security and fire safety reports	X		
H. Completion, graduation, and transfer-out rates	X		
I. Prospective student disclosures for gainful employment programs	X		
J. Student Warnings for gainful employment program eligibility	X		
9. Close Out Audit (If Applicable)			
A. Retaining and storing of records	N/A	N/A	
B. Collection of outstanding Perkins Loans	N/A	N/A	
C. Continuing to comply with withdrawal calculations during “teach-out”, if applicable	N/A	N/A	
D. Returning unexpended Title IV funds to ED	N/A	N/A	
E. Returning to Direct loan proceeds received but not delivered or credited to student accounts	N/A	N/A	
F. Disbursements after participation ends	N/A	N/A	

Explanation of Divided Performance

1. The institution is responsible for accuracy of the information provided on the Enrollment Status report. Education Compliance Management (ECM) provides the import/export “batch” link between the Department of Education’s database and the institution’s record reporting system.
2. ECM completes the FISAP based on information input into their system from the institution and information provided by the institution. ECM reports the FISAP information provided by the institution based on their FISAP documentation. The institution is responsible for the accuracy of the data.
3. ECM provides guidance in calculating the amount of the student’s financial aid package based on the institution’s budgets and information provided by the student and the institution. The institution takes full responsibility for providing correct data used in the needs analysis.
4. ECM schedules financial aid disbursements based on input from the institution. The institution is responsible for validating and reviewing student records for eligibility prior to any Title IV disbursements. ECM satisfied its responsibility to review student eligibility by performing a sampling of file reviews periodically and when necessary, providing staff training for any deficiencies discovered during those reviews.
5. ECM maintains the system to import and export FDLP and Federal Pell Grant Origination and Disbursement files.
6. ECM automatically generates Title IV Notifications and Direct Loan Disbursement Notifications with Right-to-Cancel disclosure and uploads them to the school’s secure, encrypted FTP site at the same time as Final Funds Transfer reports are generated.
7. The institution is responsible for validating and calculating refunds/returns to Title IV and depositing those funds to the Federal accounts in a timely manner. The Institution is responsible to notify ECM to return excess Federal funds electronically through G5. ECM satisfies its responsibility to calculate refunds/returns to Title IV by performing a sampling of school initiated R2T4 calculations periodically and when necessary, providing staff training for any deficiencies discovered during those reviews.
8. ECM draws down funds based on information input by the institution.
9. Both the institution and ECM are considered to have a fiduciary responsibility in the awarding and disbursing of Federal funds. Both parties are equally responsible to report possible illegal activities to the Office of Inspector General.

SERVICER INFORMATION SHEET

FAME

Emphasys Computer Solutions, Inc.
1200 SW 145 Avenue, Suite 301
Pembroke Pines, Florida 33027

Servicer Information

Chief Executive Officer	Ken Reimer
Contact Person and Title	Kris Fuss-Gonzalez, Director of Consulting Services
Telephone Number	(954) 772-5883
Fax Number	(954) 772-6257

Servicer Accountant Information

Accounting Firm	Sikich LLP
Partner in Charge	Ray Krouse, CPA
Firm Address	1415 West Diehl Road, Suite 400
City, State	Naperville, Illinois 60563
Lead Accountant	Ray Krouse, CPA
Email Address	Ray.Krouse@sikich.com
Telephone Number	(630) 566-8400
Fax Number	(630) 566-8401
Last Compliance Attestation	December 31, 2019
Engagement Period	January 1, 2020 - December 31, 2020
Dates of Field Work	Virtual

DIVISION OF DUTIES FOR COMPLIANCE REQUIREMENTS ELECTRONIC INPUT

	Compliance Requirement (Electronic Input)	Performed by School	Performed by FAME	Explanation of Divided Performance
1.	Institutional Eligibility and Participation			
	A. Participation agreement/ECAR	X	X	(1)
	B. Legal authorization			
	C. Approved locations	X	X	(1)
	D. Eligible programs	X	X	(1)
	E. Accreditation			
	F. Bonuses, commissions and other incentives payments			
	G. Student recruiting and admissions			
	H. Zone alternative			
	I. TEACH grant eligibility and administration			
	J. Calculation of 90/10 ratio			
	K. Calculation of other institutional eligibility ratios			

SERVICER INFORMATION SHEET (Continued)

	Compliance Requirement (Electronic Input)	Performed by School	Performed by FAME	Explanation of Divided Performance
2.	Reporting			
	A. Enrollment reporting roster file			
	i. Completion	X	X	(2)
	ii. Changes in enrollment status			
	B. FISAP	X	X	(3)
	C. Gainful Employment Reporting			
3.	Student Eligibility			
	A. Determining eligibility	X	X	(4)
	B. Regular student			
	C. Enrolled in eligible program	X	X	(4)
	D. Citizenship	X	X	(4)
	E. Social security number	X	X	(4)
	F. Not in overpayment or default status	X	X	(4)
	G. Selective service	X	X	(4)
	H. Academic credentials			
	I. SAR/ISIR	X	X	(4)
	J. Verification	X	X	(4,12)
	K. Prior degrees			
	L. Incarcerated students			
	M. Maintaining satisfactory academic progress	X	X	(4)
	N. Professional judgment decisions			
	O. Dependency overrides			
	P. Financial need	X	X	(5)
	Q. Calculating the Pell	X	X	(5)
	R. Calculating loan amounts	X	X	(5)
	S. Master promissory note confirmation process	X	X	(6)
	T. PLUS loan amounts and confirmation process	X	X	(7)
	U. TEACH grant			
	V. IASG	N/A	N/A	N/A
	W. Attendance in distance education program			
	X. Student Confirmations			
4.	Disbursements			
	A. Confirming student eligible for each disbursement	X	X	(8)
	B. Valid ISIR/SAR on file	X	X	(4)
	C. Determining payment period	X	X	(5)
	D. Entering COD data	X	X	(9)
	E. Early disbursements	X	X	(8)
	F. Verification is complete	X	X	(4,12)
	G. Notices			
	H. Transfer students	X	X	(5)
	I. FWS	X	X	(10)
	J. Initial counseling			
	K. Exit counseling			
	L. Delivering credit balances and authorizations			
	M. If applicable, maintaining subsidiary ledger for students with credit balance			

SERVICER INFORMATION SHEET (Continued)

	Compliance Requirement (Electronic Input)	Performed by School	Performed by FAME	Explanation of Divided Performance
5.	Return of Title IV Funds			
	A. Policy			
	B. Determining date of withdrawal			
	C. Post-withdrawal disbursements	X	X	(11)
	D. Return calculations	X	X	(12)
	E. Overpayment calculations			
	F. Allocation of return of Title VI funds			
	G. Timing of return of Title IV funds			
	H. Notifying borrowers of returns of loan proceeds			
6.	G5 and Cash Management			
	A. Forecasting cash needs	X	X	(13)
	B. Withdrawing Federal funds	X	X	(13)
	C. Disbursing funds			
	i. Posting credits to student accounts			
	ii. Making the funds available to the student			
	D. Returning excess funds	X	X	(14)
	E. Accounting for and returning interest earnings			
	F. Performing monthly Direct Loan reconciliations		X	
7.	Perkins Loan Program	N/A	N/A	N/A
	A. Approving and maintaining deferment, loan cancellation, and discharge for death or disability documentation			
	B. Perkins master promissory notes			
	C. Loan status and loan balances in NSLDS			
	D. Deferment of loan payments			
	E. Billing and collections			
	F. Liquidation			
8.	Administrative Requirements			
	A. Written procedures			
	B. Direct Loan quality assurance system			
	C. Satisfactory academic progress measurements			
	D. Reporting change in ownership			
	E. Reporting possible illegal conduct	X	X	(16)
	F. Perkins Loan and grant overpayments			
	G. Annual security and fire safety reports			
	H. Completion, graduation, and transfer-out rates			
	I. Prospective student disclosures for gainful employment programs			
	J. Student Warnings for gainful employment program eligibility			
9.	Close Out Audit (If Applicable)	N/A	N/A	N/A
	A. Retaining and storing of records			
	B. Collection of outstanding Perkins Loans			
	C. Continuing to comply with withdrawal calculations during “teach-out”, if applicable			
	D. Returning unexpended Title IV funds to ED			
	E. Returning to Direct loan proceeds received but not delivered or credited to student accounts			
	F. Disbursements after participation ends			

EXPLANATION OF DIVIDED PERFORMANCE

- (1) FAME reviews institution's ECAR to confirm eligible Title IV programs at eligible locations are being awarded correctly. SERVICER estimates that our responsibility in this area is 5%.
- (2) FAME receives Enrollment Roster and provides to institution for completion. When completed Enrollment Roster is received from institution, FAME submits to SAIG mailbox for NSLDS to retrieve. SERVICER estimates that our responsibility in this area is 10%.
- (3) FAME completes the FISAP based on information in our system coupled with information provided by the institution. SERVICER estimates that our responsibility in this area is 30%.
- (4) FAME determines eligibility based on input in the software from the institution. The FAME software requires institutions to certify they have the documentation in their file to satisfy high school graduation requirements, C Codes, verification and satisfactory academic progress. SERVICER estimates that our responsibility in this area is 10%.
- (5) FAME calculates cost of attendance and reviews financial need for campus based and loan awards based on input from the institution. FAME estimates disbursement dates and schedules grant and loan awards for payment periods based on input from the institution. The institution is responsible for accurate data input to FAME. SERVICER estimates that our responsibility in this area is 30%.
- (6) FAME requires an MPN confirmation from COD for each loan award in order to be disbursed. The institution works with the student to have an MPN completed. SERVICER estimates that our responsibility in this area is 10%.
- (7) FAME determines PLUS loan eligibility based on input in the software from the institution. FAME requires PLUS loan credit requirements met confirmation from COD for each PLUS loan in order to be disbursed. SERVICER estimates that our responsibility in this area is 30%.
- (8) The institution is responsible for review of the student's record relative to eligibility prior to disbursement and FAME requires the school to confirm eligibility prior to requesting Title IV funds. SERVICER estimates that our responsibility in this area is 10%.
- (9) FAME reports award and disbursement data to COD coupled with information provided by the institution. SERVICER estimates that our responsibility in this area is 30%.
- (10) FAME reviews FWS wages submitted by the institution and requests funds via G5. The institution is responsible for accurate input to FAME in a timely manner. SERVICER estimates that our responsibility in this area is 10%.
- (11) FAME schedules post-withdrawal disbursements based on information provided by the institution. The institution determines a post-withdrawal disbursement amount. SERVICER estimates that our responsibility in this area is 10%.
- (12) There are some institutions that contract with FAME to review refund calculations and/or verification. SERVICER estimates that our responsibility in this area is 20%.

EXPLANATION OF DIVIDED PERFORMANCE (Continued)

- (13) FAME draws down the funds electronically via G5 based on information in our records as well as input from the institution. SERVICER estimates that our responsibility in this area is 30%.
- (14) FAME returns excess federal funds electronically via G5. The institution's responsibility is to notify FAME of any refunds deposited to federal accounts in a timely manner. SERVICER estimates that our responsibility in this area is 30%.
- (15) Institutions are responsible for records maintained in their systems while FAME is responsible for Title IV records maintained in our system. SERVICER estimates that our responsibility in this area is 10%.
- (16) Both the Institution and FAME are responsible for reporting illegal conducts. FAME will refer to the Office of Inspector General of the Department of Education for investigation any information indicating there is reasonable cause to believe that the institution might have engaged in fraud or other criminal misconduct in connection with the institution's administration of any Title IV, HEA program or an applicant for Title IV, HEA program assistance might have engaged in fraud or other criminal misconduct in connection with his or her application. SERVICER estimates that our responsibility in this area is 50%.

SERVICER INFORMATION SHEET

Loan Science, LLC
2111 Kramer Lane, Suite 200
Austin, Texas 78758

Servicer Information

PRESIDENT	<u>Curtis Wright</u>
CONTACT PERSON and	<u>Curtis Wright</u>
TITLE	<u>President and CEO</u>
Telephone Number	<u>(512) 501-2411</u>
Fax Number	<u>(512) 501-2414</u>

Servicer Auditor Information

The Servicer provided a letter to the Department of Education on August 24, 2021 in lieu of a compliance attestation.

Compliance Requirement		Performed by School	Performed by Servicer	Explanation of Divided Performance
1.	Institutional Eligibility and Participation			
	A. Participation agreement/ECAR	X		
	B. Legal authorization	X		
	C. Approved locations	X		
	D. Eligible programs	X		
	E. Accreditation	X		
	F. Bonuses, commissions and other incentives payments	X		
	G. Student recruiting and admissions	X		
	H. Zone alternative	X		
	I. TEACH grant eligibility and administration	N/A		
	J. Calculation of 90/10 ratio	X		
	K. Calculation of other institutional eligibility ratios	X		

SERVICER INFORMATION SHEET (Continued)

Compliance Requirement		Performed by School	Performed by Servicer	Explanation of Divided Performance
2.	Reporting			
	A. Enrollment reporting roster file			
	i. Completion	X		
	ii. Changes in enrollment status	X		
	B. FISAP	X		
	C. Gainful Employment Reporting	X		
3.	Student Eligibility			
	A. Determining eligibility	X		
	B. Regular student	X		
	C. Enrolled in eligible program	X		
	D. Citizenship	X		
	E. Social security number	X		
	F. Not in overpayment or default status	X		
	G. Selective service	X		
	H. Academic credentials	X		
	I. SAR/ISIR	X		
	J. Verification	X		
	K. Prior degrees	X		
	L. Incarcerated students	X		
	M. Maintaining satisfactory academic progress	X		
	N. Professional judgment decisions	X		
	O. Dependency overrides	X		
	P. Financial need	X		
	Q. Calculating the Pell	X		
	R. Calculating loan amounts	X		
	S. Master promissory note confirmation process	X		
	T. PLUS loan amounts and confirmation process	X		
	U. TEACH grant	N/A		
	V. IASG	N/A		
	W. Attendance in distance education program	X		
	X. Student Confirmations	X		
4.	Disbursements			
	A. Confirming student eligible for each disbursement	X		
	B. Valid ISIR/SAR on file	X		
	C. Determining payment period	X		
	D. Entering COD data	X		
	E. Early disbursements	X		
	F. Verification is complete	X		
	G. Notices	X		
	H. Transfer students	X		
	I. FWS	X		
	J. Initial counseling	X		
	K. Exit counseling	X		
	L. Delivering credit balances and authorizations	X		
	M. If applicable, maintaining subsidiary ledger for students with credit balance	X		

SERVICER INFORMATION SHEET (Continued)

Compliance Requirement		Performed by School	Performed by Servicer	Explanation of Divided Performance
5.	Return of Title IV Funds			
	A. Policy	X		
	B. Determining date of withdrawal	X		
	C. Post-withdrawal disbursements	X		
	D. Return calculations	X		
	E. Overpayment calculations	X		
	F. Allocation of return of Title IV funds	X		
	G. Timing of return of Title IV funds	X		
	H. Notifying borrowers of returns of loan proceeds	X		
6.	G5 and Cash Management			
	A. Forecasting cash needs	X		
	B. Withdrawing Federal funds	X		
	C. Disbursing funds	X		
	i. Posting credits to student accounts	X		
	ii. Making the funds available to the student	X		
	D. Returning excess funds	X		
	E. Accounting for and returning interest earnings	X		
	F. Performing monthly Direct Loan reconciliations	X		
7.	Perkins Loan Program			
	A. Approving and maintaining deferment, loan cancellation, and discharge for death or disability documentation	N/A		
	B. Perkins master promissory notes	N/A		
	C. Loan status and loan balances in NSLDS	N/A		
	D. Deferment of loan payments	N/A		
	E. Billing and collections	N/A		
	F. Liquidation	N/A		
8.	Administrative Requirements			
	A. Written procedures	X		
	B. Direct Loan quality assurance system	X		
	C. Satisfactory academic progress measurements	X		
	D. Reporting change in ownership	X		
	E. Reporting possible illegal conduct	X		
	F. Perkins Loan and grant overpayments	X		
	G. Annual security and fire safety reports	X		
	H. Completion, graduation, and transfer-out rates	X		
	I. Prospective student disclosures for gainful employment programs	X		
	J. Student Warnings for gainful employment program eligibility	X		
9.	Close Out Audit (If Applicable)			
	A. Retaining and storing of records	N/A		
	B. Collection of outstanding Perkins Loans	N/A		
	C. Continuing to comply with withdrawal calculations during “teach-out”, if applicable	N/A		
	D. Returning unexpended Title IV funds to ED	N/A		
	E. Returning to Direct loan proceeds received but not delivered or credited to student accounts	N/A		
	F. Disbursements after participation ends	N/A		



CORRECTIVE ACTION PLAN

Audit Firm: Sikich LLP

Audit Period: January 1, 2021 - August 31, 2021

There were no findings for the current year

A. **Comments on Findings and Recommendations**

There were no findings

B. **Actions Taken or Planned**

None as there were no findings

A handwritten signature in black ink, appearing to read "Tom Reusser", is written over a horizontal line.

Tom Reusser, Superintendent

A handwritten date "10/27/2021" in black ink is written over a horizontal line.

Date

(530) 822-2931 Phone

(530) 671-3422 Fax

tomr@sutter.k12.ca.us

BOARD AGENDA ITEM: Educator Effectiveness Block Grant - SCSOS

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Kristi Johnson and Brian Gault

 Reports/Presentation

SUBMITTED BY:

 Information

Brian Gault

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

SCSOS will receive an allocation of funds based on the number of certificated and classified full-time equivalent reported in CALPADS for the 2020-21 fiscal year. Funds are allocated to provide professional development for certificated and classified staff in ten defined areas. LEAs are required to develop and adopt a plan on or before December 30, 2021. A draft plan was presented for input at the November public meeting of the governing board.

The proposed plan, delineating the expenditure of funds received by SCSOS for Educator Effectiveness, is presented tonight for Board approval.

Educator Effectiveness Block Grant 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Brian Gault, Assistant Superintendent Educational Services	BrianG@sutter.k12.ca.us 530-822-2937

Total amount of funds received by the LEA:	Date of Public Meeting prior to adoption:	Date of adoption at public meeting:
\$644,595	November 10, 2021	December 10, 2021

[EC 41480](#)

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

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

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Teacher Induction (TCIP) Facilitators 3x\$5,000 per year 1x\$5,500 per year		\$20,500	\$20,500	\$20,500		\$61,500
Admin Induction (CASC) Facilitator 1x\$5,000 per year		\$5,000	\$5,000	\$5,000		\$15,000
Reading Instruction Competency Assessment (RICA) and Teacher Performance Assessment (TPA) Facilitator 1x\$1,000 per year		\$1,000	\$1,000	\$1,000		\$3,000
Books (TCIP) 100 candidates x\$35 per year		\$3,500	\$3,500	\$3,500		\$10,500
Books (CASC)		\$1,400	\$1,400	\$1,400		\$4,200

40 candidates x\$35 per year						
2-full time substitute to all for professional learning opportunities for certificated and classified staff during the regular school day		\$42,240	\$42,240	\$42,240		\$126,720
Subtotal		\$73,640	\$73,640	\$73,640		\$220,920

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subscription to the Teaching Channel to support Teacher Induction, Admin Induction and County Wide Professional Learning 200 licences x\$50 per year	\$7,000	\$10,000	\$10,000	\$3,000		\$30,000
Subtotal						\$30,000

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
						\$0
Subtotal						

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Professional Development Coordinator to lead and support training and coaching with SCSOS and Sutter County School District's special education and general education teachers		\$110,056	\$110,056	\$110,056		\$330,168
Subtotal						330,168

(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building

and strengthening capacity to increase bilingual and biliterate proficiency.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity

Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

Summary of Expenditures

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (1)		\$73,640	\$73,640	\$73,640		\$220,920
Subtotal Section (2)		\$10,000	\$10,000	\$10,000		\$30,000
Subtotal Section (3)						
Subtotal Section (4)						

Subtotal Section (5)						
Subtotal Section (6)		\$110,056	\$110,056	\$110,056		\$330,168
Subtotal Section (7)						
Subtotal Section (8)						
Subtotal Section (9)						
Subtotal Section (10)						
Indirect - 10.91%		\$21,269	\$21,269	\$21,269		\$63,507
Totals by year						\$644,595

Total planned expenditures by the LEA:

\$644,595

Note:

Per EC 41480 (d)(2): On or before September 30, 2026, the LEA must report detailed expenditure information to the California Department of Education, including, but not limited to:

- specific purchases made;
- the number of the following educators who received professional development:
 - o Teachers;
 - o Administrators;
 - o Paraprofessional educators;
 - o Classified staff.

Agenda Item No. 12.0

BOARD AGENDA ITEM: Educator Effectiveness Block Grant Pathways Charter Academy (PCA)

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

John Kovach and Brian Gault

 X Reports/Presentation

SUBMITTED BY:

 Information

Brian Gault

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

Pathways Charter Academy (PCA) will receive an allocation of funds based on the number of certificated and classified full-time equivalent reported in CALPADS for the 2020-21 fiscal year. Funds are allocated to provide professional development for certificated and classified staff in ten defined areas. LEAs are required to develop and adopt a plan on or before December 30, 2021. A draft plan was presented for input at the November public meeting of the governing board.

The proposed plan, delineating the expenditure of funds received by PCA for Educator Effectiveness, is present tonight for Board approval.

Educator Effectiveness Block Grant 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	Brian Gault, Assistant Superintendent Educational Services	BrianG@sutter.k12.ca.us 530-822-2937

Total amount of funds received by the LEA:	Date of Public Meeting prior to adoption:	Date of adoption at public meeting:
\$2,537	November 10, 2021	December 10, 2021

[EC 41480](#)

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

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

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
PCA teacher to attend Juvenile Court, Community and Alternative School Conference (JCCASC) to create a support network specific to the County Community School setting. (Funds include registration, travel expenses and substitute costs)	\$2,287					
Subtotal	\$2,287					\$2,287

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal						\$0

Summary of Expenditures

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (1)						

Subtotal Section (2)						
Subtotal Section (3)						
Subtotal Section (4)						
Subtotal Section (5)						
Subtotal Section (6)						
Subtotal Section (7)						
Subtotal Section (8)	\$2,287					\$2,287
Subtotal Section (9)						
Subtotal Section (10)						
Indirect - 10.91%	\$250					\$250
Totals by year	\$2,537					\$2,537

Total planned expenditures by the LEA:

\$2,537

Note:

Per EC 41480 (d)(2): On or before September 30, 2026, the LEA must report detailed expenditure information to the California Department of Education, including, but not limited to:

- specific purchases made;
- the number of the following educators who received professional development:
 - o Teachers
 - o Administrators
 - o Paraprofessional educators
 - o Classified staff

Agenda Item No. 13.0

BOARD AGENDA ITEM: Discussion and Possible Approval of Resolution No. 21-22-VI Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953

BOARD MEETING DATE: December 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Maggie Nicoletti

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in the following circumstances:

- A. There is a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; or*
- B. There is a proclaimed state of emergency, and the local agency's meeting is for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or*
- C. There is a proclaimed state of emergency, and the local agency has determined, by majority vote, that as a result of the emergency meeting in person would present an imminent risk to the health or safety of attendees.*

The Sutter County Board of Education will consider adopting Resolution No. 21-22-VI, to make a finding that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to conduct meetings remotely.

SUTTER COUNTY BOARD OF EDUCATION
AUTHORIZING USE OF REMOTE
TELECONFERENCING PROVISIONS (AB 361)
RESOLUTION NO. 21-22-VI

WHEREAS, the Sutter County Board of Education (“Governing Board”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

WHEREAS, the Governing Board recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

WHEREAS, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

WHEREAS, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for the Governing Board to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Governing Board to conduct teleconferenced meetings for a period of thirty (30) days; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

WHEREAS, the Governing Board hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

WHEREAS, the Governing Board is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

NOW THEREFORE, BE IT RESOLVED, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the Governing Board has determined that given the state of emergency, holding in-person meetings would present imminent risks to the health or safety of attendees.

BE IT FURTHER RESOLVED, that the actions taken by the Governing Board through this Resolution may be applied to all Board committees governed by the Brown Act unless otherwise desired by that committee.

BE IT FURTHER RESOLVED, the Governing Board authorizes the Superintendent or their designee(s) to take all actions necessary to conduct Governing Board meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Governing Board will reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Sutter County Board of Education on this 10th day of December, 2021, by the following vote:

McJunkin ____; Singh ____; Lachance ____; Richmond ____; Turner ____

Ayes: ____

Noes: ____

Absent: ____

Abstain: ____

Ronald Turner, President
Sutter County Board of Education

Tom Reusser, Ex-officio Secretary
Sutter County Board of Education