

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOARD MEETING MINUTES
Tuesday, February 15, 2022, 5:00 P.M.
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL
2300 Hwy 166, New Cuyama CA 93254**

Join Zoom Meeting

https://us04web.zoom.us/j/72796993328?pwd=7mBh7SCK2InDeivlJB8X27dOg_5dL1

Meeting ID: 727 9699 3328

Passcode: CNmt4a

- I. The meeting will be called to order by Board President, Whitney Goller at **5:03 P.M.**

ROLL CALL:

Heather Lomax **P** Whitney Goller **P** Marcela Medina **Ab** Emily Johnson **P**

Jan Smith **Ab**

Alfonso Gamino **P** Superintendent

FLAG SALUTE: Led by **Emily Johnson**

II. PUBLIC FORUM:

Following recognition by the President, members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed. In order to efficiently manage the business of the Board, the Board President may limit the amount of time allocated for each individual speaker to 3 minutes and limit the total time allocated on a particular issue to 15 minutes, pursuant to board policy. Items not appearing on the agenda cannot, by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

Cecilia Berry: Clarified that her statement would be given when we get to the layoffs action item.

III. SUPERINTENDENT'S REPORT:

School District Activities Update

1. District status update
2. Local Control Accountability Plan (LCAP) – Stakeholder meeting update:

Mr. Gamino:

Covid-19: The Governor is easing face masking in public setting. School face mask mandates continue at this point. We will continue to follow our Covid-19 protocols at this point.

LCAP 2022-2023: The District has started the Local Control Accountability Process (LCAP) by holding meetings with the different stakeholder groups. The LCAP plan will be written, presented to the SSC/DELAC and brought to the board in June of 2022, for approval.

IV. Board Reports

Emily Johnson: Learned a lot about the way schools are financed. Wrote a letter that will be mailed to our local Senator Monique Limon, representing District 19. The letter will also be mailed to Assemblyman Jordan Cunningham, representing District 35. The letter will be signed at end of board meeting tonight and mailed out tomorrow.

V. CONSENT AGENDA:

The Board will consider the following consent calendar items. All items listed are considered to be routine and noncontroversial. Consent items will be considered first and may be approved by one motion if no member of the CJUSD Board wishes to comment or discuss. If comment or discussion is desired, the item will be removed from the consent agenda and considered in the listed sequence with an opportunity for any member of the public to address the CJUSD Board concerning the item before action is taken.

1. Minutes of the Thursday, January 13, 2022, Regular Board Meeting. Members present: Heather Lomax (via Zoom), Whitney Goller, Marcela Medina, Emily Johnson. Absent: Jan Smith. **Pg. 1-12**
2. Checks Board Report and Warrants January 1-31, 2022. **Pg. 13-29**
3. Elementary school garden donation for \$150 – Robbie Jaffe and Steve Gliessman from Condor’s Hope Ranch: **Pg. 30**
4. Fundraiser – Recycling Drive to raise funds for elementary school garden. **Pg. 31**
5. Fundraiser – Sale of Elementary School Apparel (ASB). **Pg. 32**
6. Field trip request to Wind Wolves Preserve for April 26, 2022, for 4th – 8th grade students. **Pg. 33**
7. Field trip request to Wind Wolves Preserve for April 28, 2022, for 4th – 8th grade students. **Pg. 34**
8. 8th grade class of 2026 requesting a walk-a-thon fundraiser for April 28, 2022. **Pg. 35**
9. High School ASB fundraiser – Candy grams for students to purchase for other students for Valentine’s Day. **Pg. 36**

10. High School social spring dance with a date TBD. **Pg. 37-38**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

VI. Action Items:

a. It is recommended that the board approve acknowledgement of receipt of the Cuyama Joint Unified Local Control Accountability Plan 2021-2022 mid-year review. **Pg. 39-51**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved acknowledgement 3-0

b. It is recommended that the board approve the Cuyama Joint Unified Emergency Response and Procedures Plan. **Pg. 52-229**

Moved By: **Emily Johnson**

2nd By: **Heather Lomax**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Revised each year before March 1.

Approved 3-0

c. Discussion and possible action on Resolution #2022-003, Reducing or Eliminating Certain classified positions due to Lack of Work or Lack of Funds for the 2022-2023 school year (Elimination of one 6.5 hour (0.8125) Cook position) as a measure under the district's solvency plan to reduce food services costs. **Pg. 230-233**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Cecilia Berry (community member): The district should consider keeping the Cook since we have a Maintenance person that resigned and maybe don't fill that position. The district should also look at possible grants to try and keep the Response to Intervention positions for the 2022-2023 school year.

Approved 3-0 to eliminate the Cook position.

d. Discussion and possible action on Resolution #2022-004 determining the seniority among classified employees with the same paid date of service (Tie-Breaker Resolution). **Pg. 234-235**

Moved By: **Emily Johnson**

2nd By: **Heather Lomax**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

e. Approve Resolution #2022-005 on the dismissal of certain certificated employees in accordance with the Superintendent's recommendation made prior to March 15, 2022, and instruct the Superintendent to notify each such certificated employee prior to May 15, 2022, that the employee's services will not be required for the 2022-2023 school year. **Pg. 236-240**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

f. It is recommended that the board discuss and approve the first reading of the 2022-2023 instructional calendar. The calendar will be brought back to the board for final approval in March or April of 2022. **Pg. 241**

Moved By: Heather Lomax

2nd By: Emily Johnson

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Gamino: This first Reading is a DRAFT and is tentative and subject to change. We are discussing the calendar with CUE/CTA and will bring a final instructional calendar to the board for approval once it is finalized.

First Reading approved 3-0

g. It is recommended that the board approve the Supervised Internship Agreement and the Student Teaching and Practicum Agreement with UMASS Global to provide flexibility to hire an individual for the K-12 Counseling vacancy in the district and other student teachers that may be interested in doing their field work in Cuyama. **Pg. 243-259**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

This agenda item starts on page 242 of backup material.

Approved 3-0

h. It is recommended that the board review and approve the Independent Contract with Maricopa Unified School District and PPS credentialed counselor Nikolette Sanchez to supervise the Cuyama Joint Unified School District counseling intern March 1, 2022 – June 30, 2022. **Pg. 260**

Moved By: **Emily Johnson**

2nd By: **Heather Lomax**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

i. It is recommended that the board approve the February 10, 2022, Personnel Activity report. **Pg. 261**

Moved By: **Heather Lomax**

2nd By: **Emily Johnson**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

j. It is recommended that the board approve Resolution #2022-006 Declaration of Rural Status for Purposes of Exemption from Senate Bill 328 (Portantino), thus allowing the Cuyama High School to continue to start school at 8:00 a.m. for the 2022-2023 school year. **Pg. 262-266**

Moved By: Emily Johnson

2nd By: Heather Lomax

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0

k. It is recommended that the board approve the Extension of teleconference Flexibility During the proclaimed State of Emergency (Government Code section 54953 (b)(3)). It is recommended that the Board consider the current state of emergency and make a finding that state and local officials continue to recommend some measures to promote social distancing. This motion it to extend this flexibility until February 13, 2022, the time period for teleconferencing without complying with the usual requirements of Government Code section 54953(b)(3) based on the finding that state or local officials continue to impose or recommend measures to promote social distancing. In addition, the Governor signed an Executive Order on Jan. 5, 2022, extending the flexibility to conduct meetings remotely (from January 31 – March 31, 2022). **Pg. 267-269**

Moved By: Emily Johnson

2nd By: Heather Lomax

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Motion was revised to extend flexibility until March 31, 2022, rather than February 13, 2022.

Approved 3-0

VII. ITEM(S) PULLED FROM CONSENT AGENDA: NONE

1. _____

Moved By: _____ 2nd By: _____

Roll Call Vote:

Heather Lomax _____ Whitney Goller _____ Marcela Medina _____ Emily Johnson _____
Jan Smith _____

2. _____

Moved By: _____ 2nd By: _____

Roll Call Vote:

Heather Lomax _____ Whitney Goller _____ Marcela Medina _____ Emily Johnson _____
Jan Smith _____

3. _____

Moved By: _____ 2nd By: _____

Roll Call Vote:

Heather Lomax _____ Whitney Goller _____ Marcela Medina _____ Emily Johnson _____
Jan Smith _____

IX. CLOSED SESSION:

NOTE: The Brown Act permits the Board to consider certain matters in closed session, in limited circumstances. The Board will consider and may act upon any of the items described below in closed session. The Brown Act requires that the Board report out certain actions taken in closed

session, which will be announced following the closed session. WITH LIMITED EXCEPTIONS, THE LAW REQUIRES THAT INFORMATION DISCLOSED IN CLOSED SESSION REMAIN CONFIDENTIAL.

A. Negotiations as it relates to CUE/CTA – Consult with District negotiator Mr. Alfonso Gamino, authorized by Government Code section 3549.1

B. Negotiations as it relates to CSEA Cuyama Chapter #288 – Consult with District negotiator Mr. Alfonso Gamino, authorized by Government Code section 3549.1

The Board will adjourn into closed session at **5:50 p.m.**

The Board returned to open session at: **6:27 p.m.**

Report out from closed session

Emily Johnson – Discussion, no action.

VIII. ADJOURNMENT:

Moved By: **Emily Johnson**

2nd By: **Heather Lomax**

Roll Call Vote:

Heather Lomax **Y** Whitney Goller **Y** Marcela Medina **Ab** Emily Johnson **Y**

Jan Smith **Ab**

Approved 3-0. Meeting adjourned at 6:28 p.m.

Materials prepared in connection with an item on the regular session agenda may be reviewed in the Superintendent's office 72 hours in advance of the meeting and will be available for public inspection at the meeting. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

The next regularly scheduled School Board Meeting will be on Thursday, Mach 10, 2022; 6:00 p.m., Elementary School Board Room

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the District office and at: <https://cuyamaunified.org/board-materials-2021-2022/> using the "Click Here" links next to the date: 03/10/2022.

USE OF RELAXED TELECONFERENCE PROCEDURES PER GOVERNOR'S COVID-19 EXECUTIVE ORDER: Notice of Teleconferencing Pursuant to Executive Order N-25-20 and Government Code section 54953: In order to mitigate possible impacts relating to the Coronavirus (COVID-19), the Board will conduct this meeting via teleconference or videoconference, with one or more board members participating from remote locations. Members of the public wishing to observe the meeting or make public comments as authorized

under Government Code section 54954.3 may do so at the following location: 2300 Hwy 166, New Cuyama, CA 93254, or via electronic participation by accessing the link provided as the beginning of the agenda. Voting at this meeting shall be by roll call.

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-680698	02/04/2022	Brown & Reich Petroleum, Inc.	01-4300	129.16	
			01-4381	1,460.08	1,589.24
01-680699	02/04/2022	CANON FINANCIAL SERVICES, INC.	01-5600	1,632.60	
			01-5800	883.55	2,516.15
01-680700	02/04/2022	Champion Hardware, Inc	01-4300		581.98
01-680701	02/04/2022	James Herrera	01-5100		200.00
01-680702	02/04/2022	James Herrera	01-5100		19.31
01-680703	02/04/2022	Jordano's Food Service	13-4710		6,564.75
01-680704	02/04/2022	Kern County Supt. Of Schools	01-5200		60.00
01-680705	02/04/2022	Pacific Gas & Electric	01-5520		1,416.82
01-680706	02/04/2022	Procare Janitorial Supply	01-4300		678.09
01-680707	02/04/2022	Quill Corporation	01-4300		361.18
01-680708	02/04/2022	Quinn Company	01-4380		292.09
01-680709	02/04/2022	Santa Barbara County Ed Office	01-5800		5,374.00
01-680710	02/04/2022	Self-Insured Schools of CA	01-3701		700.00
01-680711	02/04/2022	Southern California Gas Co.	01-5510		4,862.80
01-681613	02/10/2022	Gamino, Alfonso	01-4300		486.74
01-681614	02/10/2022	California Association Ffa	01-5800		2,145.00
01-681615	02/10/2022	Frontier Communications	01-5910		308.76
01-681616	02/10/2022	Home Depot Credit Services	01-4300		983.78
01-681617	02/10/2022	Houghton Mifflin Company	01-4100		4,406.61
01-681618	02/10/2022	IEC Power, LLC	01-5640		1,281.53
01-681619	02/10/2022	Jordano's Food Service	13-4710		3,478.59
01-681620	02/10/2022	LimottalT	01-5800		67.50
01-681621	02/10/2022	National FFA Organization	01-4300		1,184.50
01-681622	02/10/2022	Pacific Gas & Electric	01-5520		6,885.17
01-681623	02/10/2022	Quill Corporation	01-4300		603.29
01-681624	02/10/2022	Santa Barbara County Ed Office	01-5800		195.00
01-681625	02/10/2022	True Value Hardware	01-4300		23.50
01-682870	02/18/2022	Amazon Business	01-4300	548.98	
			01-4400	346.79	895.77
01-682871	02/18/2022	AUS West Lockbox	01-5550		322.00
01-682872	02/18/2022	California Department Of Ed	01-8590		2,810.23
01-682873	02/18/2022	CANON FINANCIAL SERVICES, INC.	01-5600		1,462.66
01-682874	02/18/2022	County Of Santa Barbara EHS	01-5800		1,610.00
01-682875	02/18/2022	Cuyama Community Services Dist	01-5530		220.41
01-682876	02/18/2022	Dr. Vibul Tangpraphaphorn,md	01-5800		200.00
01-682877	02/18/2022	Houghton Mifflin Company	01-4100		691.17
01-682878	02/18/2022	Kern County Supt. Of Schools	01-5200	60.00	
			01-5640	2,180.20	2,240.20
01-682879	02/18/2022	Marborg Disposal	01-5570		706.26
01-682880	02/18/2022	Midway Laboratory, Inc	01-5800		45.00
01-682881	02/18/2022	Pacific Gas & Electric	01-5520		536.85
01-682882	02/18/2022	Paxton Patterson LLC	01-4300		12.99
01-682883	02/18/2022	Purchase Power	01-4300	68.07	
			01-5900	149.00	217.07

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

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-682884	02/18/2022	Quill Corporation	01-4300		12.92
01-682885	02/18/2022	RingCentral Inc.	01-5910		748.59
01-682886	02/18/2022	Southern California Gas Co.	01-5510		2,561.15
01-682887	02/18/2022	Tech-Time Communications, Inc	01-5600		358.96
01-682888	02/18/2022	Verizon Business	01-5910		42.95
01-683269	02/25/2022	Leyland, Rachel I	01-8699		184.21
01-683270	02/25/2022	Victorino De Mora, Angelica M	13-5200		9.95
01-683271	02/25/2022	Wilson, Angela	01-8699		10.03
01-683272	02/25/2022	Applied Technology Group, Inc.	01-5900		250.00
01-683273	02/25/2022	BENCHMARK AIR CONDITIONING	01-4300		970.00
01-683274	02/25/2022	Dave's Glass Shop	01-4300		92.71
01-683275	02/25/2022	Frontier Communications	01-5910		435.49
01-683276	02/25/2022	Home Depot Credit Services	01-4300		63.59
01-683277	02/25/2022	IEC Power, LLC	01-5640		1,281.53
01-683278	02/25/2022	Jordano's Food Service	13-4710		3,832.48
01-683279	02/25/2022	Midway Laboratory, Inc	13-5800		25.00
01-683280	02/25/2022	Old Cuyama Do It Best	01-4300	1,404.31	
			01-4400	25.86	1,430.17
01-683281	02/25/2022	Santa Barbara County Ed Office	01-5300		150.00
01-683282	02/25/2022	Savvas Learning Company LLC	01-4100		740.99
Total Number of Checks			60		72,437.71

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	55	58,526.94
13	Cafeteria Spec Rev Fund	5	13,910.77
Total Number of Checks		60	72,437.71
Less Unpaid Tax Liability			.00
Net (Check Amount)			72,437.71

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

ESCAPE ONLINE

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ReqPay05e

Payment Register by Check

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-680698, Dated 02/04/2022, Cleared (000255), PO# PO22-00054,Batchld AP02042022										
AP Vendor Brown & Reich Petroleum, Inc. (002798/1)										
215 South 6th Street										
PO BOX 1076										
Taft, CA 93268										
2021/22	01/28/22	R22-00063	Diesel and Fuel	26469	02/01/22	Paid	Cleared	1,589.24		1,589.24
ORDER# 12047										
	2022	01-0000-0-0000-3600-4381-000-0000-7230				1,460.08				
	2022	01-0000-0-0000-8100-4300-030-0000-0000				64.58				
	2022	01-0000-0-0000-8100-4300-070-0000-0000				64.58				
								Check Amount for 01-680698 1,589.24		
Check # 01-680699, Dated 02/04/2022, Cleared (000255), PO# PO22-00007,Batchld AP02042022										
AP Vendor CANON FINANCIAL SERVICES, INC. (000155/1)										
14904 Collections Center Drive										
Chicago, IL 60693-0149										
2021/22	01/10/22	R22-00012	Canon Lease	26006089	02/02/22	Paid	Cleared	237.05		237.05
12/01/2021-12/31/20										
	2022	01-0000-0-0000-7200-5600-000-0000-0000				20.74				
	2022	01-0000-0-1110-1000-5600-030-0000-0000				46.65				
	2022	01-0000-0-1110-1000-5600-070-0000-0000				169.66				
	2022	01-0000-0-1110-1000-5800-000-0000-0000								
2021/22	09/12/21	R22-00012	Canon Lease	27340691	02/02/22	Paid	Cleared	1,395.55		1,395.55
09/01/2021-09/30/20										
	2022	01-0000-0-0000-7200-5600-000-0000-0000				122.11				
	2022	01-0000-0-1110-1000-5600-030-0000-0000				998.81				
	2022	01-0000-0-1110-1000-5600-070-0000-0000				274.63				
	2022	01-0000-0-1110-1000-5800-000-0000-0000								
2021/22	09/12/21	R22-00082	Copier meter	27340691B	02/02/22	Paid	Cleared	883.55		883.55
06/01/2021-08/31/20										
	2022	01-0000-0-0000-2700-5800-000-0000-COPY				378.10				
	2022	01-0000-0-0000-2700-5800-070-0000-COPY								
	2022	01-0000-0-0000-7100-5800-000-0000-COPY				378.10				
	2022	01-0000-0-1110-1000-5800-030-0000-COPY				127.35				
	2022	01-0000-0-1110-1000-5800-070-0000-COPY								
								Check Amount for 01-680699 2,516.15		

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
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ReqPay05e

Payment Register by Check

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-680700, Dated 02/04/2022, Cleared (000255), PO# PO22-00091, BatchId AP02042022										
AP Vendor	Champion Hardware, Inc (002373/1) 3203 Pegasus Drive Bakersfield, CA 93308									
F	2021/22	01/19/22	R22-00103	Door for HS paper room	154029	02/01/22	Cleared	581.98		581.98
				2022 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000						
Check # 01-680701, Dated 02/04/2022, Cleared (000255), PO# , BatchId AP02042022										
Direct Vendor	James Herrera (002887/1) PO BOX 251 New Cuyama, CA 93254									
	2021/22	01/31/22	Daily Rate \$20 a day for 10 days	223101	02/02/22	Cleared		200.00		200.00
				2022 01- 0000- 0- 0000- 3600- 5100- 070- 0000- SPED						
Check # 01-680702, Dated 02/04/2022, Cleared (000255), PO# , BatchId AP02042022										
Direct Vendor	James Herrera (002888/1) PO BOX 251 New Cuyama, CA 93254									
	2021/22	01/31/21	Mileage 33 miles at .585 cents a mile	223101B	02/02/22	Cleared		19.31		19.31
				2022 01- 0000- 0- 0000- 3600- 5100- 070- 0000- SPED						
Check # 01-680703, Dated 02/04/2022, Cleared (000255), PO# PO22-00051, BatchId AP02042022										
AP Vendor	Jordano's Food Service (001095/1) 550 South Patterson Ave. Santa Barbara, CA 93111									
	2021/22	01/17/22	R22-00060	ES Lunch	6549731	02/01/22	Cleared	1,826.32		1,826.32
				2022 13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000						
	2021/22	01/17/22	R22-00060	ES Breakfast	6549732	02/01/22	Cleared	322.23		322.23
				2022 13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000						
	2021/22	01/17/22	ASES	6549733	02/01/22	Cleared		157.82		157.82
				2022 13- 5310- 0- 0000- 3700- 4710- 030- 0000- ASES						
	2021/22	01/17/22	R22-00061	HS Lunch	6549734	02/01/22	Cleared	495.37		495.37
				2022 13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000						
Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)							ESCAPE	ONLINE	Page 2 of 23

Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022

8:27AM

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Payment Register by Check

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05e

Payment Register by Check

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-680706, Dated 02/04/2022, Cleared (000255), PO# ,BatchId AP02042022										
Direct Vendor Procure Janitorial Supply (001849/1) PO BOX 211 Pismo Beach, CA 93448										
2021/22	11/01/21		Janitorial Supplies HS	145609-1	02/02/22	Paid	Cleared	501.65		501.65
2022	01-0000-0-0000-8100-4300-070-0000-0000									
2021/22	11/01/21		Janitorial Supplies ES	146545	02/02/22	Paid	Cleared	176.44		176.44
2022	01-0000-0-0000-8100-4300-030-0000-0000									
Check Amount for 01-680706 678.09										
Check # 01-680707, Dated 02/04/2022, Cleared (000255), PO# ,BatchId AP02042022										
Direct Vendor Quill Corporation (000734/1) PO BOX 37600 Philadelphia, PA 19101-0600										
2021/22	01/10/22		Type calculator for DO	22202447	02/02/22	Paid	Cleared	37.70		37.70
2022	01-0000-0-0000-2700-4300-000-0000-0000									
2021/22	01/13/22		Sharpener for R.Barnes class	22328832	02/02/22	Paid	Cleared	57.10		57.10
2022	01-0000-0-1110-1000-4300-030-0000-0000									
2021/22	01/21/22		Office supplies and ink for R. Barnes	22529972	02/02/22	Paid	Cleared	266.38		266.38
2022	01-0000-0-0000-2700-4300-000-0000-0000					241.40				
2022	01-0000-0-1110-1000-4300-030-0000-0000					24.98				
Check Amount for 01-680707 361.18										
Check # 01-680708, Dated 02/04/2022, Cleared (000255), PO# ,BatchId AP02042022										
Direct Vendor Quinn Company (002742/1) PO BOX 849665 Los Angeles, CA 90084-9665										
2021/22	01/24/22		Bus 3 parts	PC080489926	02/02/22	Paid	Cleared	1.43		1.43
2022	01-0000-0-0000-3600-4380-000-0000-7230									
2021/22	01/25/22		Bus 3 Parts	PC080490002	02/02/22	Paid	Cleared	290.66		290.66
2022	01-0000-0-0000-3600-4380-000-0000-7230									
Check Amount for 01-680708 292.09										
Check # 01-680709, Dated 02/04/2022, Cleared (000255), PO# PO22-00094,BatchId AP02042022										
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Payment Register by Check

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-680709, Dated 02/04/2022, Cleared (000255), PO# PO22-00094,BatchId AP02042022										
AP Vendor Santa Barbara County Ed Office (002764/1)										
4400 Cathedral Oaks Road										
PO BOX 6307										
Santa Barbara, CA 93160-6307										
2021/22	01/11/22	R22-00105	SDEV Contract July-Dec 2021	93C22-00042	01/31/22	Paid	Cleared	5,374.00		5,374.00
		2022 01- 4035- 0- 0000- 2140- 5800- 000- 0000- SDEV				5,374.00				
		2022 01- 6266- 0- 0000- 2140- 5800- 000- 0000- SDEV								
									Check Amount for 01-680709	
									5,374.00	
Check # 01-680710, Dated 02/04/2022, Cleared (000255), PO# ,BatchId AP02042022										
Direct Vendor Self-Insured Schools of CA (002199/1)										
PO BOX 1808										
Bakersfield, CA 93303-1808										
2021/22	07/30/21		July/Aug. 2021 Retiree Dental Insurance Client ID # 75010	210701	02/02/22	Paid	Cleared	200.00		200.00
		2022 01- 0000- 0- 1110- 1000- 3701- 000- 0000- REI M								
2021/22	09/22/21		Spt./Oct. 2021 Retiree Dental Insurance Client ID # 75010	210901	02/02/22	Paid	Cleared	200.00		200.00
		2022 01- 0000- 0- 1110- 1000- 3701- 000- 0000- REI M								
2021/22	12/01/21		Nov./Dec. 2021 Retiree Dental Insurance Client ID # 75010	212101	02/02/22	Paid	Cleared	200.00		200.00
		2022 01- 0000- 0- 1110- 1000- 3701- 000- 0000- REI M								
2021/22	02/01/22		Feb. 2022 Retiree Dental Insurance Client ID # 75010	220201	02/02/22	Paid	Cleared	100.00		100.00
		2022 01- 0000- 0- 1110- 1000- 3701- 000- 0000- REI M								
									Check Amount for 01-680710	
									700.00	
Check # 01-680711, Dated 02/04/2022, Cleared (000255), PO# PO22-00021,BatchId AP02042022										

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-680711, Dated 02/04/2022, Cleared (000255), PO# PO22-00021, Batchld AP02042022									
AP Vendor	Southern California Gas Co. (000091/1) PO BOX C Monterey Park, CA 91756-5111								
2021/22	01/27/22	R22-00027	E:S Natural Gas	222701-M12760450	02/02/22	Paid	Cleared	4,862.80	4,862.80
			12/23/2021-01/25/20						
			22						
			2022 01-0000-0-0000-8100-5510-030-0000-0000						
Check # 01-681613, Dated 02/10/2022, Cleared (000256), PO# ,Batchld AP02102022									
Direct Employee	Gamino, Alfonso (000127) 228 Claudia Autumn Dr Bakersfield, CA 93314								
2021/22	02/07/22		Round up for	220707	02/09/22	Paid	Cleared	486.74	486.74
			baseball field						
			2022 01-0000-0-1137-4200-4300-070-0000-BSBL						
Check # 01-681614, Dated 02/10/2022, Printed (000256), PO# PO22-00090, Batchld AP02102022									
AP Vendor	California Association Ffa (002378/1) PO BOX 460 Galt, CA 95632								
F	2021/22	02/09/22	R22-00102	2022 California State	220209	02/09/22	Printed	2,145.00	2,145.00
				FFA Leadership					
				Conference					
			2022 01-6388-0-3800-1000-5800-070-0000-00R3						
Check # 01-681615, Dated 02/10/2022, Cleared (000256), PO# PO22-00022, Batchld AP02102022									
AP Vendor	Frontier Communications (000033/1) PO BOX 740407 Cincinnati, OH 45274-0407								
2021/22	02/07/22	R22-00026	01/13/2022-02/12/20	220207-2293	02/09/22	Paid	Cleared	211.47	211.47
			22 661-766-2293						
			2022 01-0000-0-0000-2700-5910-070-0000-0000						
2021/22	02/07/22	R22-00025	01/13/2022-02/12/20	220207-2642	02/09/22	Paid	Cleared	97.29	97.29
			22-766-2642						
			2022 01-0000-0-0000-2700-5910-030-0000-0000						
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE
043 - Cuyama Joint Unified School District								Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022 8:27AM	

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-681616, Dated 02/10/2022, Cleared (000256), PO# ,Batchld AP02102022										
Direct Vendor Home Depot Credit Services (002329/1) Dept 32-2502046356 PO BOX 78047 Phoenix, AZ 85062-8047										
2021/22	01/12/22		AG Supplies	5013025	02/09/22	Paid	Cleared	378.66		378.66
2022 01- 6387- 0- 3800- 1000- 4300- 070- 0000- 00R5										
2021/22	12/22/21		ES School office Bathroom	6643571	02/09/22	Paid	Cleared	605.12		605.12
2022 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000										
Check # 01-681617, Dated 02/10/2022, Cleared (000256), PO# PO22-00087,Batchld AP02102022										
AP Vendor Houghton Mifflin Company (000054/1) 14046 Collections Center Dr Chicago, IL 60693										
F	2021/22	12/01/21	R22-00097	Science pilot Proposal for K-5	955495456	02/09/22	Paid	Cleared	4,406.61	4,406.61
2022 01- 6300- 0- 1110- 1000- 4100- 030- 0000- 0000										
Check # 01-681618, Dated 02/10/2022, Cleared (000256), PO# PO22-00020,Batchld AP02102022										
AP Vendor IEC Power, LLC (002897/1) 8795 Folsom Blvd., Suite 205 Sacramento, CA 95826										
2021/22	01/17/22	R22-00028	Solar Maintenance Agreement 12/18/2021-01/17/20 22	CUYAMA-OM-INV91	02/09/22	Paid	Cleared	1,281.53		1,281.53
2022 01- 0000- 0- 0000- 8100- 5640- 030- 0000- SOLR										
2022 01- 0000- 0- 0000- 8100- 5640- 070- 0000- SOLR										
Check # 01-681619, Dated 02/10/2022, Cleared (000256), PO# PO22-00052,Batchld AP02102022										
AP Vendor Jordano's Food Service (001095/1) 550 South Patterson Ave. Santa Barbara, CA 93111										
2021/22	01/24/22	R22-00061	HS Lunch	6553183	02/09/22	Paid	Cleared	798.68		798.68
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Payment Register by Check

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-681619, Dated 02/10/2022, Cleared (000256), PO# PO22-00052,Batchld AP02102022										
AP Vendor	Jordano's Food Service (001095/1) (continued)									
2021/22	01/24/22	R22-00061	HS Lunch	6553183 (continued)	02/09/22	Paid	Cleared	(continued)		
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2021/22	01/24/22	R22-00061	HS Breakfast	6553184	02/09/22	Paid	Cleared	142.43		142.43
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2021/22	01/21/22	R22-00061	HS Lunch	6556822	02/09/22	Paid	Cleared	481.58		481.58
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2021/22	01/21/22	R22-00061	HS Breakfast	6556823	02/09/22	Paid	Cleared	152.38		152.38
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2021/22	02/07/22	R22-00060	ES Lunch	6560783	02/09/22	Paid	Cleared	914.15		914.15
	2022	13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000								
2021/22	02/07/22	R22-00060	ES Breakfast	6560784	02/09/22	Paid	Cleared	301.92		301.92
	2022	13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000								
2021/22	02/07/22		ASES	6560785	02/09/22	Paid	Cleared	73.46		73.46
	2022	13- 5310- 0- 0000- 3700- 4710- 030- 0000- ASES								
2021/22	02/07/22	R22-00061	HS Lunch	6560786	02/09/22	Paid	Cleared	433.64		433.64
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2021/22	02/07/22	R22-00061	HS Breakfast	6560787	02/09/22	Paid	Cleared	180.35		180.35
	2022	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
						Check Amount for 01-681619		3,478.59		
Check # 01-681620, Dated 02/10/2022, Cleared (000256), PO# ,Batchld AP02102022										
Direct Vendor	LimottaiT (002779/1)									
	320 Alisal Road									
	Suite 101									
	Solvang, CA 93463									
2021/22	01/08/22		Labor hours	45280	02/09/22	Paid	Cleared	67.50		67.50
	2022	01- 0000- 0- 0000- 2700- 5800- 000- 0000- 0000								
						Check Amount for 01-681620		67.50		
Check # 01-681621, Dated 02/10/2022, Cleared (000256), PO# PO22-00095,Batchld AP02102022										
AP Vendor	National FFA Organization (000413/1)									
	PO BOX 631363									
	Cincinnati, OH 45263-1363									
F	2021/22	12/14/21	R22-00098	FFA Supplies	1675285	02/09/22	Paid	Cleared	1,184.50	1,184.50
	2022	01- 6387- 0- 3800- 1000- 4300- 070- 0000- 00R5								
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Payment Register by Check

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-681622, Dated 02/10/2022, Cleared (000256), PO# ,BatchId AP02102022										
Direct Vendor Pacific Gas & Electric (000074/1)										
Box 997300										
Sacramento, CA 95899-7300										
2021/22	01/11/22		4826 Sisquoc rental house	220111	02/09/22	Paid	Cleared	6.65		6.65
2022	01-0035-	0-0000-	8100-5520-	000- RENT- 0000						
2021/22	01/12/22	R22-00045	E.S	220112-M1010432536	02/09/22	Paid	Cleared	6,878.52		6,878.52
12/06/2021-01/03/20										
22 monthly charge										
and True-up charge										
2022	01-0000-	0-0000-	8100-5520-	030- 0000- 0000						
Check Amount for 01-681621 1,184.50										
Check Amount for 01-681622 6,885.17										
Check # 01-681623, Dated 02/10/2022, Printed (000256), PO# PO22-00088,BatchId AP02102022										
AP Vendor Quill Corporation (000734/1)										
PO BOX 37600										
Philadelphia, PA 19101-0600										
F	2021/22	01/14/22	R22-00099	N 95 Masks	22330197	02/09/22	Printed	603.29		603.29
2022 01-3212-0-0000-2700-4300-030-0000-0000										
2022 01-3212-0-0000-2700-4300-070-0000-0000										
Check Amount for 01-681623 603.29										
Check # 01-681624, Dated 02/10/2022, Printed (000256), PO# PO22-00077,BatchId AP02102022										
AP Vendor Santa Barbara County Ed Office (002764/1)										
4400 Cathedral Oaks Road										
PO BOX 6307										
Santa Barbara, CA 93160-6307										
F	2021/22	01/07/22	R22-00087	ELPAC: STOT	93C22-00039	02/09/22	Printed	195.00		195.00
Workshop 12/9/21 D.										
Hedlund										
2022	01-4035-	0-0000-	2140-5800-	000- 0000- SDEV						
Check Amount for 01-681623 603.29										
Check Amount for 01-681624 195.00										
Check # 01-681625, Dated 02/10/2022, Cleared (000256), PO# ,BatchId AP02102022										
Direct Vendor True Value Hardware (002128/1)										
407 9th Street										
Taft, CA 93268										

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
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ReqPay05e

Payment Register by Check

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-681625, Dated 02/10/2022, Cleared (000256), PO# ,BatchId AP02102022									
Direct Vendor	True Value Hardware	(002128/1)	(continued)						
2021/22	01/26/22		New door for HS	451408	02/09/22	Paid	Cleared	23.50	23.50
2022	01-0000-0-0000-8100-4300-070-0000-0000								
Check # 01-682870, Dated 02/18/2022, Printed (000257), PO# PO22-00093, BatchId AP02182022									
AP Vendor	Amazon Business	(000164/1)						23.50	
	P.O Box 960013								
	Orlando, FL 32896								
F	2021/22	02/09/22	R22-00085	Paxton Patterson Lab Tech Supplies	1QMT-6RFQ-F3L4	02/15/22	Paid	Printed	895.77
	2022	01-6388-0-3800-1000-4300-030-0000-00R2				548.98			
	2022	01-6388-0-3800-1000-4400-030-0000-00R2				346.79			
Check Amount for 01-682870 895.77									
Check # 01-682871, Dated 02/18/2022, Printed (000257), PO# PO22-00092, BatchId AP02182022									
AP Vendor	AUS West Lockbox	(001882/1)							
	PO BOX 101179								
	Pasadena, CA 91189-1179								
2021/22	01/28/22	R22-00104	Jan. 2022 Mop heads	503000465680	02/16/22	Paid	Printed	322.00	322.00
2022	01-0000-0-0000-8100-5550-000-0000-0000								
Check Amount for 01-682871 322.00									
Check # 01-682872, Dated 02/18/2022, Printed (000257), PO# PO22-00100, BatchId AP02182022									
AP Vendor	California Department Of Ed	(000156/1)							
	P.O. Box 515006								
	Sacramento, CA 95851								
F	2021/22	09/10/21	R22-00111	19-20 ASES Frontier Invoice	C-066413	02/16/22	Paid	Printed	2,810.23
2022	01-6010-0-0000-0000-8590-000-0000-7230								
Check Amount for 01-682872 2,810.23									
Check # 01-682873, Dated 02/18/2022, Printed (000257), PO# PO22-00007, BatchId AP02182022									
AP Vendor	CANON FINANCIAL SERVICES, INC.	(000155/1)							
	14904 Collections Center Drive								
	Chicago, IL 60693-0149								
2021/22	02/09/22	R22-00012	02/01/2022-02/28/20 22 Contract Fee	28087219	02/16/22	Paid	Printed	1,462.66	1,462.66
Check Amount for 01-682873 1,462.66									
Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)							ESCAPE	ONLINE

ReqPay05e

Payment Register by Check

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-682873, Dated 02/18/2022, Printed (000257), PO# PO22-00007, Batchld AP02182022									
AP Vendor	2021/22	02/09/22	R22-00012	CANON FINANCIAL SERVICES, INC. (000155/1)	(continued)	02/16/22	Printed	(continued)	
			22 Contract Fee						
	2022	01-0000-0-0000-7200-5600-000-0000-0000				485.55			
	2022	01-0000-0-1110-1000-5600-030-0000-0000				489.55			
	2022	01-0000-0-1110-1000-5600-070-0000-0000				487.56			
	2022	01-0000-0-1110-1000-5800-000-0000-0000							
Check Amount for 01-682873									1,462.66
Check # 01-682874, Dated 02/18/2022, Printed (000257), PO# ,Batchld AP02182022									
Direct Vendor	2021/22	01/31/22	County Of Santa Barbara EHS (002302/1)						
			2125 S. Centerpointe Parkway						
			#333						
			Santa Maria, CA 93455						
	2021/22	01/31/22	Annual hazmat Permit for ES	IN0061004	02/16/22	Paid	Printed	1,251.00	1,251.00
	2022	01-0000-0-0000-8100-5800-030-0000-0000							
	2022	01/31/22	Annual Hazmat Permit for HS	IN0061005	02/16/22	Paid	Printed	359.00	359.00
	2022	01-0000-0-0000-8100-5800-070-0000-0000							
Check Amount for 01-682874									1,610.00
Check # 01-682875, Dated 02/18/2022, Printed (000257), PO# PO22-00031, Batchld AP02182022									
AP Vendor	2021/22	01/31/22	Cuyama Community Services Dist (000206/1)						
			PO BOX 368						
			New Cuyama, CA 93254						
	2021/22	01/31/22	R22-00036	HS	220131-100213A	02/15/22	Paid	198.29	198.29
			12/20/2021-01/20/20						
			22						
	2022	01-0000-0-0000-8100-5530-070-0000-0000							
	2021/22	01/31/22	R22-00036	HS	220131-100213B	02/15/22	Paid	22.12	22.12
			12/20/2021-01/20/20						
			22						
	2022	01-0000-0-0000-8100-5530-070-0000-0000							
Check Amount for 01-682875									220.41
Check # 01-682876, Dated 02/18/2022, Printed (000257), PO# ,Batchld AP02182022									

Payment Register by Check

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-682876, Dated 02/18/2022, Printed (000257), PO# ,BatchId AP02182022										
Direct Vendor	Dr. Vibul Tangpraphaphorn,md (002374/1) 109 Adkisson Way Taft, CA 93268-0686									
2021/22	02/03/22		DMV Exam for 2 maint. employees	220203	02/16/22	Paid	Printed	200.00		200.00
2022 01- 0000- 0- 0000- 3600- 5800- 000- 0000- 7230										
Check # 01-682877, Dated 02/18/2022, Printed (000257), PO# ,BatchId AP02182022										
Direct Vendor	Houghton Mifflin Company (000054/1) 14046 Collections Center Dr Chicago, IL 60693									
2021/22	10/12/21		Benchmark tests for k, 1st, 3rd, and 4th grade	955430918	02/16/22	Paid	Printed	533.69		533.69
2022 01- 6300- 0- 1110- 1000- 4100- 030- 0000- 0000										
2021/22	12/07/21		Benchmark tests for 2nd grade	955485298	02/16/22	Paid	Printed	157.48		157.48
2022 01- 6300- 0- 1110- 1000- 4100- 030- 0000- 0000										
Check # 01-682878, Dated 02/18/2022, Printed (000257), PO# ,BatchId AP02182022										
Direct Vendor	Kern County Supt. Of Schools (001195/1) 1300 17th Street Bakersfield, CA 93301									
2021/22	02/01/22		Bus 1 repairs and parts WO# 76710	202346	02/16/22	Paid	Printed	2,180.20		2,180.20
2022 01- 0000- 0- 0000- 3600- 5640- 000- 0000- 7230										
2021/22	02/08/22		Ethics in educational Governance workshop W.G/E.J	202410	02/16/22	Paid	Printed	60.00		60.00
2022 01- 0000- 0- 0000- 7100- 5200- 000- 0000- 0000										
Check # 01-682879, Dated 02/18/2022, Printed (000257), PO# PO22-00038,BatchId AP02182022										
AP Vendor	Marborg Disposal (000715/1) PO BOX 4127 Santa Barbara, CA 93140									
								Check Amount for 01-682878	2,240.20	
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-682879, Dated 02/18/2022, Printed (000257), PO# PO22-00038, Batchld AP02182022

AP Vendor Marborg Disposal (000715/1) (continued)										
2021/22	01/31/22	R22-00044	HS Jan. 2022	5430686	02/15/22	Paid	Printed	235.42		235.42
		2022 01-0000-0-0000-8100-5570-000-0000-0000								
2021/22	01/31/22	R22-00044	ES Jan. 2022	5430687	02/15/22	Paid	Printed	470.84		470.84
		2022 01-0000-0-0000-8100-5570-000-0000-0000								

Check Amount for 01-682879 706.26

Check # 01-682880, Dated 02/18/2022, Printed (000257), PO# PO22-00024, Batchld AP02182022

AP Vendor Midway Laboratory, Inc (002627/1) 315 Main Street PO BOX 1151 Taft, CA 93268										
2021/22	02/09/22	R22-00030	Nitrate testing	37483	02/15/22	Paid	Printed	45.00		45.00
		2022 01-0000-0-0000-8100-5800-000-0000-0000								

Check Amount for 01-682880 45.00

Check # 01-682881, Dated 02/18/2022, Printed (000257), PO# PO22-00039, Batchld AP02182022

AP Vendor Pacific Gas & Electric (000074/1) Box 997300 Sacramento, CA 95899-7300										
2021/22	02/03/22	R22-00045	E.S Credit	220203-M1005135716	02/15/22	Paid	Printed	132.65-		132.65-
		2022 01-0000-0-0000-8100-5520-030-0000-0000								
2021/22	02/07/22	R22-00045	E.S 01/04/2022	220207-M1010432536	02/16/22	Paid	Printed	669.50		669.50
		2022 01-0000-0-0000-8100-5520-030-0000-0000								

Check Amount for 01-682881 536.85

Check # 01-682882, Dated 02/18/2022, Printed (000257), PO# , Batchld AP02182022

Direct Vendor Paxton Patterson LLC (000190/1) 4141 W 126th Street Alsip, IL 60803										
2021/22	11/12/21		Supplies for the Lab	400372	02/16/22	Paid	Printed	12.99		12.99
		2022 01-6388-0-3800-1000-4300-030-0000-00R2								

Check Amount for 01-682882 12.99

Check # 01-682883, Dated 02/18/2022, Printed (000257), PO# PO22-00042, Batchld AP02182022

AP Vendor Purchase Power (000178/1) PO Box 371874 Pittsburgh, PA 15250-7874										
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Selection	Sorted by Check #. Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
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Bank Account COUNTRY - County-AP											
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Check # 01-682883, Dated 02/18/2022, Printed (000257), PO# PO22-00042,Batchld AP02182022											
AP Vendor	(continued)										
2021/22	02/06/22	R22-00049	Postage and supplies Jan. 2022	220206	02/15/22	Paid	Printed	217.07		217.07	
	2022	01-0000-0-0000-2700-4300-000-0000-0000				68.07					
	2022	01-0000-0-0000-2700-5900-000-0000-0000				149.00					
Check Amount for 01-682883								217.07			
Check # 01-682884, Dated 02/18/2022, Printed (000257), PO# ,Batchld AP02182022											
Direct Vendor											
	Quill Corporation (000734/1)										
	PO BOX 37600										
	Philadelphia, PA 19101-0600										
2021/22	01/21/22		District office supplies	22505799	02/16/22	Paid	Printed	12.92		12.92	
	2022	01-0000-0-0000-2700-4300-000-0000-0000									
Check Amount for 01-682884								12.92			
Check # 01-682885, Dated 02/18/2022, Printed (000257), PO# PO22-00047,Batchld AP02182022											
AP Vendor											
	RingCentral Inc. (000194/1)										
	P.O. Box 734232										
	Dallas, TX 75373-4232										
2021/22	02/10/22	R22-00057	02/08/2022-03/07/20	CD000358868	02/15/22	Paid	Printed	748.59		748.59	
	2022	01-0000-0-0000-2700-5910-030-0000-0000	22 Service			449.15					
	2022	01-0000-0-0000-2700-5910-070-0000-0000				224.58					
	2022	01-0000-0-0000-7200-5910-000-0000-0000				74.86					
Check Amount for 01-682885								748.59			
Check # 01-682886, Dated 02/18/2022, Printed (000257), PO# PO22-00041,Batchld AP02182022											
AP Vendor											
	Southern California Gas Co. (000091/1)										
	PO BOX C										
	Monterey Park, CA 91756-5111										
2021/22	01/27/22	R22-00047	H.S	220127-M1277093	02/15/22	Paid	Printed	2,561.15		2,561.15	
			12/23/2021-01/25/20								
			22								
	2022	01-0000-0-0000-8100-5510-070-0000-0000									
Check Amount for 01-682886								2,561.15			
Check # 01-682887, Dated 02/18/2022, Printed (000257), PO# ,Batchld AP02182022											
Selection							Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)		ESCAPE ONLINE		
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Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-682887, Dated 02/18/2022, Printed (000257), PO# ,Batchld AP02182022										
Direct Vendor Tech-Time Communications, Inc (000205/1)										
5801 Norris Rd.										
Bakersfeild, CA 93308										
2021/22	11/18/21		Fire alarm repair	SLO-2921	02/16/22	Paid	Printed	358.96		358.96
2022 01- 0000- 0- 0000- 8100- 5600- 000- 0000- 0000										
Check Amount for 01-682887 358.96										
Check # 01-682888, Dated 02/18/2022, Printed (000257), PO# PO22-00040,Batchld AP02182022										
AP Vendor Verizon Business (002132/1)										
PO Box 15043										
Albany, NY 12212-5043										
2021/22	02/10/22	R22-00046	01/01/2022-01/31/20	63767928	02/15/22	Paid	Printed	42.95		42.95
22 and										
02/01/2022-02/28/20										
22										
2022 01- 0000- 0- 0000- 2700- 5910- 000- 0000- 0000										
Check Amount for 01-682888 42.95										
Check # 01-683269, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022										
Direct Employee Leyland, Rachel I (000034)										
PO BOX 127										
New Cuyama, CA 93254										
2021/22	02/23/22		Reissue stale dated	RLEYLAND	02/23/22	Paid	Printed	130.32		130.32
ck (art class										
supplies)										
2022 01- 0000- 0- 0000- 0000- 8699- 000- 0000- STLD										
2021/22	02/23/22		Reissue stale dated	RLEYLAND01	02/23/22	Paid	Printed	53.89		53.89
ck (art class										
supplies)										
2022 01- 0000- 0- 0000- 0000- 8699- 000- 0000- STLD										
Check Amount for 01-683269 184.21										
Check # 01-683270, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022										
Direct Employee Victorino De Mora, Angelica M (000056)										
PO BOX 162										
New Cuyama, CA 93254										
2021/22	02/18/22		CA food handler	220218	02/23/22	Paid	Printed	9.95		9.95
training										
2022 13- 5310- 0- 0000- 3700- 5200- 000- 0000- 0000										
Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending										
Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-683270, Dated 02/25/2022, Printed (000258), PO#, Batchld AP02252022										
Direct Employee	Victorino De Mora, Angelica M (000056)			(continued)				9.95		
Check # 01-683271, Dated 02/25/2022, Printed (000258), PO#, Batchld AP02252022										
Direct Employee	Wilson, Angela (000057)									
	PO BOX 69									
	New Cuyama, CA 93254									
2021/22	02/23/22		Reissue stale dated	AWILSON	02/23/22	Paid	Printed	10.03		10.03
			ck (class supplies)							
2022	01-0000-0-0000-0000-8699-000-0000-STLD									
Check # 01-683272, Dated 02/25/2022, Printed (000258), PO# PO22-00006,Batchld AP02252022										
AP Vendor	Applied Technology Group, Inc. (000419/1)									
	4440 Easton Drive									
	Bakersfield, CA 93309									
2021/22	02/01/22	R22-00006	02/01/2022-02/28/20	REC0000076937	02/22/22	Paid	Printed	250.00		250.00
			22							
2022	01-0000-0-0000-3600-5900-000-0000-7230									
Check # 01-683273, Dated 02/25/2022, Printed (000258), PO#, Batchld AP02252022										
Direct Vendor	BENCHMARK AIR CONDITIONING (000029/1)									
	1920 Mineral Court									
	Bakersfield, CA 93308									
2021/22	02/08/22		ES Room 6 and 15	17105057	02/23/22	Paid	Printed	970.00		970.00
			motor repair							
2022	01-3210-0-0000-8100-4300-030-ESSR-0000									
Check # 01-683274, Dated 02/25/2022, Printed (000258), PO#, Batchld AP02252022										
Direct Vendor	Dave's Glass Shop (000030/1)									
	101 6th Street									
	Taft, CA 93268									
2021/22	01/14/22		4825 Cebrian	2419	02/23/22	Paid	Printed	92.71		92.71
2022	01-0035-0-0000-8100-4300-000-RENT-0000									
Check # 01-683275, Dated 02/25/2022, Printed (000258), PO# PO22-00023,Batchld AP02252022										
Check Amount for 01-683274									92.71	
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
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Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax Expense Amount
Check # 01-683275, Dated 02/25/2022, Printed (000258), PO# PO22-00023,Batchld AP02252022									
AP Vendor Frontier Communications (000033/1) PO BOX 740407 Cincinnati, OH 45274-0407									
2021/22	02/13/22	R22-00025	02/13/2022-03/12/20	220113-2642	02/22/22	Paid	Printed	97.61	97.61
			22						
2021/22	02/13/22	R22-00026	02/13/2022-03/12/20	220213-2293	02/22/22	Paid	Printed	337.88	337.88
			22						
2022	01-0000-0-0000-2700-5910-030-0000-0000								
2022	01-0000-0-0000-2700-5910-070-0000-0000								
Check Amount for 01-683275								435.49	
Check # 01-683276, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022									
Direct Vendor Home Depot Credit Services (002329/1) Dept 32-2502046356 PO BOX 78047 Phoenix, AZ 85062-8047									
2021/22	01/30/22		AG supplies	7020444	02/23/22	Paid	Printed	63.59	63.59
			2022 01-6387-0-3800-1000-4300-070-0000-00R6						
Check Amount for 01-683276								63.59	
Check # 01-683277, Dated 02/25/2022, Printed (000258), PO# PO22-00020,Batchld AP02252022									
AP Vendor IEC Power, LLC (002897/1) 8795 Folsom Blvd., Suite 205 Sacramento, CA 95826									
2021/22	02/17/22	R22-00028	01/18/2022-02/17/20	CUYAMA-OM-INV92	02/22/22	Paid	Printed	1,281.53	1,281.53
			22						
			2022 01-0000-0-0000-8100-5640-030-0000-SOLR			640.77			
			2022 01-0000-0-0000-8100-5640-070-0000-SOLR			640.76			
Check Amount for 01-683277								1,281.53	
Check # 01-683278, Dated 02/25/2022, Printed (000258), PO# PO22-00051,Batchld AP02252022									
AP Vendor Jordano's Food Service (001095/1) 550 South Patterson Ave. Santa Barbara, CA 93111									
2021/22	02/14/22	R22-00060	ES lunch	6564831	02/23/22	Paid	Printed	744.74	744.74
			2022 13-5310-0-0000-3700-4710-030-0000-0000						
2021/22	02/14/22	R22-00060	ES breakfast	6564832	02/23/22	Paid	Printed	366.15	366.15
			2022 13-5310-0-0000-3700-4710-030-0000-0000						
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)									
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Payment Register by Check

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-683278, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022 (continued)									
Direct Vendor	Jordano's Food Service (001095/1)		(continued)						
2021/22	02/14/22		ASES	6564833	02/23/22	Paid	Printed	45.01	45.01
2021/22	02/14/22	R22-00061	HS lunch	6564834	02/23/22	Paid	Printed	532.42	532.42
2021/22	02/14/22	R22-00061	HS breakfast	6564835	02/23/22	Paid	Printed	229.96	229.96
2021/22	02/21/22	R22-00060	ES lunch	6568594	02/23/22	Paid	Printed	1,259.14	1,259.14
2021/22	02/21/22	R22-00060	ES breakfast	6568595	02/23/22	Paid	Printed	468.09	468.09
2021/22	02/21/22		ASES	6568596	02/23/22	Paid	Printed	186.97	186.97
Check Amount for 01-683278									3,832.48
Check # 01-683279, Dated 02/25/2022, Printed (000258), PO# PO22-00104, Batchld AP02252022									
AP Vendor	Midway Laboratory, Inc (002627/1)								
2021/22	01/31/22	R22-00115	ES kitchen water testing Feb. 2022	37459	02/23/22	Paid	Printed	25.00	25.00
Check Amount for 01-683279									25.00
Check # 01-683280, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022									
Direct Vendor	Old Cuyama Do It Best (000217/1)								
2021/22	11/04/21		Maintenance supplies	B279390	02/22/22	Paid	Printed	30.64	30.64
2021/22	11/04/21		Adhesive spray	B279421	02/22/22	Paid	Printed	8.62	8.62
2021/22	11/12/21		ES rain gutter repair	B279848	02/22/22	Paid	Printed	23.70	23.70

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Payment Register by Check

Bank Account COUNTRY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-683280, Dated 02/25/2022, Printed (000258), PO# ,Batchld AP02252022 (continued)									
Direct Vendor	Old Cuyama Do It Best (000217/1)	(continued)							
2021/22	11/15/21		4825 Cebranal supplies	B280029	02/22/22	Paid	Printed	4.31	4.31
2021/22	11/15/21	2022 01-0035-0-0000-8100-4300-000-RENT-0000							
2021/22	11/15/21		Black spray paint	B280035	02/22/22	Paid	Printed	19.39	19.39
2021/22	11/17/21	2022 01-6387-0-3800-1000-4300-070-0000-00R6							
2021/22	11/17/21		Maintenance supplies	B280130	02/22/22	Paid	Printed	58.18	58.18
2021/22	11/17/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							
2021/22	11/17/21		HS Maintenance supplies	B280150	02/22/22	Paid	Printed	18.31	18.31
2021/22	11/17/21	2022 01-0000-0-0000-8100-4300-070-0000-0000							
2021/22	11/17/21		Maintenance supplies	B280163	02/22/22	Paid	Printed	88.34	88.34
2021/22	12/06/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							
2021/22	12/06/21		ES maintenance supplies	B280952	02/22/22	Paid	Printed	6.46	6.46
2021/22	12/08/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							
2021/22	12/08/21		HS shop	B281097	02/22/22	Paid	Printed	8.71	8.71
2021/22	12/08/21	2022 01-0000-0-0000-8100-4300-070-0000-0000							
2021/22	12/08/21		White gloss spray	B281131	02/22/22	Paid	Printed	25.86	25.86
2021/22	12/09/21	2022 01-6387-0-3800-1000-4400-070-0000-00R6							
2021/22	12/09/21		Maintenance supplies	B281182	02/22/22	Paid	Printed	24.78	24.78
2021/22	12/15/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							
2021/22	12/15/21		Maintenance supplies	B281541	02/22/22	Paid	Printed	6.46	6.46
2021/22	12/16/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							
2021/22	12/16/21		HS Maintenance supplies	B281594	02/22/22	Paid	Printed	10.77	10.77
2021/22	12/22/21	2022 01-0000-0-0000-8100-4300-070-0000-0000							
2021/22	12/22/21		Maintenance supplies	B281939	02/22/22	Paid	Printed	60.34	60.34
2021/22	12/22/21	2022 01-0000-0-0000-8100-4300-000-0000-0000							

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022			Page 19 of 23

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Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022 8:27AM

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Payment Register by Check

Bank Account COUNTRY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-683280, Dated 02/25/2022, Printed (000258), PO# ,BatchId AP02252022 (continued)									
Direct Vendor Old Cuyama Do It Best (000217/1) (continued)									
2021/22	12/23/21		Maintenance supplies	B281986	02/22/22	Paid	Printed	28.01	28.01
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	12/23/21		Maintenance supplies	B281990	02/22/22	Paid	Printed	37.49	37.49
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	12/29/21		Maintenance supplies	B282165	02/22/22	Paid	Printed	4.31	4.31
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	12/30/21		Maintenance supplies	B282214	02/22/22	Paid	Printed	38.75	38.75
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	12/30/21		Duplex heater	B282255	02/22/22	Paid	Printed	6.46	6.46
2022	01-0035-0-0000-8100-4300-000-RENT-0000								
2021/22	01/03/22		Maintenance supplies	B282327	02/22/22	Paid	Printed	17.77	17.77
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	01/04/22		lrg. water leak	B282398	02/22/22	Paid	Printed	113.39	113.39
2022	01-0000-0-0000-8100-4300-030-0000-0000								
2021/22	01/05/22		Maintenance supplies	B282438	02/22/22	Paid	Printed	29.63	29.63
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	01/05/22		Maintenance supplies	B282463	02/22/22	Paid	Printed	46.58	46.58
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	01/05/22		Maintenance supplies	B282465	02/22/22	Paid	Printed	6.46	6.46
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	01/06/22		Maintenance supplies	B282514	02/22/22	Paid	Printed	132.88	132.88
2022	01-0000-0-0000-8100-4300-000-0000-0000								
2021/22	01/07/22		Maintenance supplies	B282558	02/22/22	Paid	Printed	14.54	14.54
2022	01-0000-0-0000-8100-4300-000-0000-0000								

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
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Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022

8:27AM

043 - Cuyama Joint Unified School District

ReqPay05e

Payment Register by Check

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount

Check # 01-683280, Dated 02/25/2022, Printed (000258), PO# ,BatchId AP02252022 (continued)

Direct Vendor Old Cuyama Do it Best (000217/1) (continued)										(continued)
2021/22	01/07/22		Maintenance supplies	B282561	02/22/22	Paid	Printed	5.65		5.65

2022	01-0000-0-0000-8100-4300-000-0000-0000									
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2021/22	01/12/22		Maintenance supplies	B282813	02/22/22	Paid	Printed	2.15		2.15
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2022	01-0000-0-0000-8100-4300-000-0000-0000									
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2021/22	01/13/22		Maintenance supplies	B282874	02/22/22	Paid	Printed	10.87		10.87
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2022	01-0000-0-0000-8100-4300-000-0000-0000									
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2021/22	01/18/22		HS/ES Maintenance supplies	B283129	02/22/22	Paid	Printed	158.39		158.39
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2022	01-0000-0-0000-8100-4300-000-0000-0000									
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2021/22	01/21/22		Maintenance supplies	B283319	02/22/22	Paid	Printed	2.69		2.69
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2022	01-0000-0-0000-8100-4300-000-0000-0000									
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2021/22	01/26/22		ES Maintenance supplies	B283613	02/22/22	Paid	Printed	4.31		4.31
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2022	01-0000-0-0000-8100-4300-030-0000-0000									
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2021/22	01/31/22		RO ES	B283883	02/22/22	Paid	Printed	349.11		349.11
---------	----------	--	-------	---------	----------	------	---------	--------	--	--------

2022	01-3212-0-0000-8100-4300-030-0000-0000									
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2021/22	01/31/22		4825 Cebrian	B283888	02/22/22	Paid	Printed	25.86		25.86
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2022	01-0035-0-0000-8100-4300-000-0000-0000									
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Check Amount for 01-683280

1,430.17

Check # 01-683281, Dated 02/25/2022, Printed (000258), PO# ,BatchId AP02252022

Direct Vendor Santa Barbara County Ed Office (002764/1)										
			4400 Cathedral Oaks Road							
			PO BOX 6307							
			Santa Barbara, CA 93160-6307							

2021/22	02/07/22		Annual Supt./Board dues 2021-2022	11C22-00023	02/23/22	Paid	Printed	150.00		150.00
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2022	01-0000-0-0000-7150-5300-000-0000-0000									
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Check Amount for 01-683281

150.00

Check # 01-683282, Dated 02/25/2022, Printed (000258), PO# ,BatchId AP02252022

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)										
043 - Cuyama Joint Unified School District										
Generated for Gloria Morales-Lerena (43MORALES), Mar 3 2022										
8:27AM										

ESCAPE

ONLINE

Page 21 of 23

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-683282, Dated 02/25/2022, Printed (000258), PO#, BatchId AP02252022										
Direct Vendor			Savvas Learning Company LLC (000163/1)							
			15 East Midland Avenue, Suite							
			502							
			Paramus, NJ 07652							
2021/22	08/13/19		HS History books	4025915713	02/23/22	Paid	Printed	740.99		740.99
			2022 01- 6300- 0- 1110- 1000- 4100- 070- 0000- 0000							
Check Amount for 01-683282								740.99		

EXPENSES BY FUND - Bank Account COUNTRY			
Fund	Expense	Cash Balance	Difference
01	58,526.94	676,320.23	617,793.29
13	13,910.77	51,231.68	37,320.91
Total	72,437.71		

Number of Payments	138	
Number of Checks	60	\$57,083.68
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$72,437.71	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$72,437.71	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	13	
\$100 - \$499	15	
\$500 - \$999	12	
\$1,000 - \$4,999	17	
\$5,000 - \$9,999	3	
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals -	138	Payment Count	60	ACH Count	0	vCard Count	0	Total Check/Advice Amount	72,437.71
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Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 2/1/2022, Ending Check/Advice Date = 2/28/2022, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
		Page 23 of 23	

Cuyama Joint Unified School District

2300 Highway 166, New Cuyama, California 93254
(661) 766-2482 • FAX: (661) 766-2255

Student Field Trip Request

Requestor(s): Rachel Leyland Today's Date: 2.2.22

Purpose: To attend the College and Career Fair.

Field Trip Location/Destination: Allan Hancock College

Departure Date: 4.1.22 Departure Time: 8am Return Date: 4.1.22 Return Time: 1:30

Grade Level(s): 9-12 Site Location: HS Number of Students: 50 (all)

Will Sack Lunches be Needed? YES ☒ NO ☐ If yes, please fill out Sack Lunch Request form

Method of transportation: Bus

Ensure you have filled out a Vehicle Request form if needed.

ESTIMATE OF EXPENDITURES:

Substitute Needed: YES ☒ NO ☐ Number of Days: _____

Lodging Needed: YES ☒ NO ☐ Where? _____

Meals Needed: YES ☒ NO ☐ Total Estimate of Expenses: X

Source of Funding for This Field Trip: Allan Hancock College

-----DO NOT WRITE BELOW THIS LINE - FOR DISTRICT OFFICE USE ONLY-----

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: _____ DATE: _____

SUPERINTENDENT SIGNATURE: _____ DATE: _____

REQUEST APPROVED: YES ___ NO ___

BOARD APPROVAL

APPROVED BY THE BOARD: YES: ___ NO: ___

APPLICANT NOTIFIED: YES: ___ NO: ___

FINANCE NOTIFIED: YES: ___ NO: ___

Student Field Trip Request

Form 3B

Rev. 06/24/2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
Student Field Trip Request

All applications for student field trips must be submitted to the District Office for Superintendent and Board approval at least three (3) weeks in advance of the field trip requested. Please include any supporting documentation with this request.

REQUESTED BY: Russ Barnes TODAY'S DATE: 3-1-22

PURPOSE: Honor roll incentive trip

FIELD TRIP LOCATION/DESTINATION: Mechanics Bank Arena - Bakersfield

DEPARTURE DATE: 4-6-22 DEPARTURE TIME: 4:30 am

RETURN DATE: 4-6-22 RETURN TIME: 2:45 pm

GRADE LEVEL: 6-8 SITE LOCATION: Elem

NUMBER OF STUDENTS: 35 NUMBER OF ADULTS/CHAPERONES: 5

WILL SACK LUNCHES BE NEEDED? Yes X No If yes, please notify cafeteria staff once request has been approved.

METHOD OF TRANSPORTATION: Bus

(Bus, District Car/Van, Own Car, Parent/Guardian, etc..)

ESTIMATE OF EXPENDITURES:

SUBSTITUTE NEEDED? Yes No X NUMBER OF DAYS SUB NEEDED: 0

LODGING NEEDED? Yes No X WHERE?

MEALS NEEDED? Yes X No TOTAL ESTIMATE OF EXPENSES:

SOURCE OF FUNDING FOR THIS FIELD TRIP:

DO NOT WRITE BELOW THIS LINE- FOR DISTRICT OFFICE USE ONLY

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: _____ DATE: _____

SUPERINTENDENT SIGNATURE: _____

DATE: _____ REQUEST APPROVED? Yes No

BOARD APPROVAL

APPROVED BY BOARD? Yes No DATE OF APPROVAL: _____

APPLICANT NOTIFIED? Yes No

FINANCE NOTIFIED? Yes No

VEHICLE REQUEST FORM

Read this first:

- Buses need to be reserved two weeks in advance; cars and vans need to be reserved one week in advance
- This document must be fully completed and returned before any reservation is confirmed
- All drivers must have a copy of their driver's license and insurance on file in the district office

Date submitted: 3-1-22 Person submitting: Russ Barnes

Type of vehicle requested: Bus (please indicate number) X

Chevy van (8 passenger) _____

Dodge van (7 passenger) _____

Ford Taurus _____

Toyota Camry (stick shift only) _____

Vehicle pick-up Date: 4-6-22 Time: 8:30

Vehicle return Date: 4-6-22 Time: 2:45

Destination: Mechanics Bank arena - Bakersfield

Purpose of trip: Honor roll incentive - Condors game

Name(s) and cell number(s) of drivers: 1. _____

2. _____

3. _____

.....
Office use only

Expenses charged to: _____

Approval: _____



BAKERSFIELD CONDORS

FIELD TRIP DAY

WED, APRIL 6 | 10:30AM

2021-22

VALLEY  STRONG



Dignity Health
Mercy & Memorial Hospitals



ORDER FORM

Please fill out below with final numbers and email this form to:

glowe@bakersfieldcondors.com

School Name: Cuyama Elementary School

School Contact: Russ Barnes

Total number of tickets needed (students, teachers, chaperones, bus drivers, etc.): 40

Are any handicap accessible seats needed? If so, how many?: NO

Level: Downstairs - (\$12) Upstairs - (\$6.50)

Number of buses arriving at arena: 1

Is there any other pertinent information we need to know about your school? (Special needs, allergies, etc.): _____



HOW WOULD YOU LIKE TO PAY FOR YOUR SEATS?

CASH CREDIT CHECK P.O. (PLEASE PROVIDE P.O. NUMBER): _____

**NO SEATS MAY BE DEDUCTED FROM YOUR ORDER ONCE SUBMITTED.
ADDITIONAL SEATS MAY BE ADDED TO YOUR ORDER, BUT NOT GUARANTEED LOCATION.**

661.324.PUCK (7825) • CONDORSTOWN.COM



17TH ANNUAL FIELD TRIP DAY WED, APRIL 6 - 10:30AM

WHO NEEDS TICKETS?

STUDENTS, TEACHERS
BUS DRIVERS & CHAPERONES

ADMISSION INCLUDES:

- NUTRITIOUS LUNCH
- EDUCATIONAL BOOKLET*
- MOTIVATIONAL MESSAGES FROM PLAYERS
- ACADEMIC PROMOTIONS THROUGHOUT THE GAME

*CONDORS EDUCATIONAL BOOKLETS WILL BE PROVIDED TO ALL STUDENTS IN ATTENDANCE. THE HANDOUTS WILL RELATE THE GAME OF HOCKEY TO SPECIFIC SUBJECTS SUCH AS GEOGRAPHY, FOREIGN LANGUAGE, MATHEMATICS, SCIENCE, & PHYSICAL EDUCATION.



LOWER LEVEL \$12.00
UPPER LEVEL \$6.50

**LAST YEAR SOLD OUT, SO DON'T LET YOUR STUDENTS MISS OUT!
RESERVE YOUR SPOT BY FILLING OUT THE FORM BELOW ASAP!**

SCHOOL NAME: Cuyama Elementary School

CONTACT NAME: Russ Barnes PHONE NUMBER: 805 705 3296

EMAIL: rbarnes@cuyamaunifed.org

PREFERRED LEVEL: ☐ LOWER [\$12.00] ☒ UPPER [\$6.50]

ESTIMATED AMOUNT OF TICKETS: 40

SIGNATURE: Russ Barnes DATE: 3-1-22

PLEASE FAX: 661.324.6929 OR EMAIL: TICKETS@BAKERSFIELDCONDORS.COM

324-PUCK [7825] • CONDORSTOWN.COM

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

P.O. Box 271

New Cuyama, CA 93254

(661) 766-2482 FAX (661) 766-2255

INTERDISTRICT ATTENDANCE AGREEMENT REQUEST

This is to request an Interdistrict Attendance Agreement for School Year 22-2023

Name Kade Fetterman Grade 11 Name _____ Grade _____

Name _____ Grade _____ Name _____ Grade _____

Address PO Box 99 New Cuyama Zip Code 93254 Telephone 805-550-6982

who lives in the Cuyama Joint Unified School District School District

to go to Taft Union School in the Taft Union School District

The reasons for this request are as follows: This will be Kade's third year at Taft High.

He is a officer in FFA, runs track, Cross Country and is a Student in the Oil Tech Academy.

If the reason given is child care, please fill in the following:

a. BABYSITTER: Name _____

Address _____ Zip Code _____ Telephone _____

b. PARENT EMPLOYMENT:

Father Edward Fetterman Name of Business EtB Nature Resource Work Hours and Days _____

Business Address New Cuyama Telephone (601)-619-2633

Mother Kendy Fetterman Name of Business Cuyama Valley High School Work Hours and Days _____

Business Address New Cuyama Telephone 805-550-6982

I declare under penalty of perjury that the above information is accurate to the best of my knowledge. I further acknowledge that attendance in a non-resident district is a privilege and not a right. I acknowledge that the district granting this request shall have the right to revoke and end this agreement if (1) the district of attendance makes a reasonable determination that the continuing presence of the student would interfere with the needs of the district, the best interests of the student, or both; and (2) the district of attendance gives five (5) school days notice prior to the revocation of this agreement. I understand that I have a right to appeal any decision regarding this request by either district to the county board of education pursuant to Education Code Section 46603. I further understand that the Interdistrict Attendance Agreement only covers the school year indicated above.

Signature [Signature] Date 2/11/22
Relationship parent

For District Use Only

☐ Request denied by _____ Date _____
School District

☐ Request granted by the governing boards of the school districts above named for the school year 19____-19____, subject to the following terms:

a. Parents provide own transportation ☐ Yes ☐ No

b. District of attendance to receive the average daily attendance for apportionment purposes.

District of Residence _____

District of Attendance _____

Agreement Approved _____

Agreement Approved _____

By _____

By _____

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
FACILITIES USE STATEMENT
APPLICATION & AGREEMENT FOR USE OF SCHOOL PROPERTY

* Must be submitted no less than two weeks prior to use *

Date of Application: 02-11-2022 Contact Name & Title: Melanie Shaw! GM

Purpose or Use: Rec. Basketball

Expected Attendance: 50 Open to public? ☒ YES ☐ NO ☐ N/A

Will admission be collected? YES ☒ NO ☐ N/A If yes, amount per person: _____

If yes, for what purpose will net proceeds be used? _____

If proceeds are for charitable purpose: Cuyama Valley Recreation Fund
(Organization Name)

Facility Desired? ☒ YES ☐ NO If yes, name of school: High School outdoors
B Ball Court

Circle any/all that apply: Cafeteria, Multi-Purpose Room _____, Gymnasium, _____

Specific Classroom _____, Other outdoor B Ball court @ High school
(Specify) (Specify)

Equipment Needed? Circle any/all that apply (if applicable): Folding Chairs, Folding Tables, P.A. System, Lighting System (with CIUSD Operator), Other None
(Specify)

Specify date(s) and time(s) of use: March 1 - April 14 Tues./Thurs.

Please notify the school and district office of any changes or cancellations.

Name of Organization: Cuyama Valley Recreation District
(Please Print)

Address: PO Box 270

City/State/Zip: New Cuyama Ca 93252

Phone Number: 805-478-4097

Email: cuyamarec@gmail.com

Have you received, read and agree to the Statement of Information? (See attached) ☒ YES ☐ NO

Are you authorized by the requesting organization to act on its behalf? ☒ YES ☐ NO

Signed: Melanie Shaw

Date Signed: 02-11-22

DISTRICT APPROVAL

Facilities/Equipment available? YES ☐ NO ☐

Application Approved? YES ☐ NO ☐

Authorized Signature: _____
X _____

Print: _____

Date of Approval: _____

Notes: _____

CUYAMA JOINT UNIFIED SCHOOL DISTRICT FACILITIES USE STATEMENT
APPLICATION & AGREEMENT FOR USE OF SCHOOL PROPERTY
STATEMENT OF INFORMATION

Legal authorization for use of school property for public purposes shall be determined by the Education Code, State of California – Division 12, Chapter 4 – PUBLIC USE OF SCHOOL PROPERTY FOR PUBLIC PURPOSES, Section 40040 through 40058, inclusive.

Applicant hereby agrees to hold the Cuyama Joint Unified School District, its Board of Trustees, the individual members thereof, and all District Officers, agents and employees true and harmless from any loss, damage, liability, cost or expense that may arise during or be caused in a way by such use or occupancy of school property.

The above signed hereby certify to the best of their knowledge, the school property for use of which application is hereby made will not be used for the commission of any unlawful act, and further certify they will be personally responsible on behalf of the applicant for any damages sustained by the school building, furniture or equipment, accruing through the occupancy or use of said building by the applicant.

The above signed states that, to the best of their knowledge, the school property for use of which application is hereby made will not be used for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government of the United States by force, violence, or other unlawful means;

That the organization on whose behalf they are making application for use of school property, does not, to the best of their knowledge, advocate the overthrow of the government of the United States or of the State of California by force, violence, or other unlawful means, and that, to the best of their knowledge, it is not a Communist action organization or Communist front organization required by law to be registered with the Attorney General of the United States.

The organization shall comply with all restrictions placed on the use of the school facilities by law or district policy or regulations.

The organization recognizes that, in accordance with Education Code 38134, it is liable for any damage to the school facilities or for any injury to any person due to the organization's negligence in using the school facilities.

This statement is made under penalties of perjury.

1st Reading: September 10, 2015

2nd Reading: October 8, 2015

Adopted: October 8, 2015



Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

January 14, 2022

SBAS-9481

TO: Cuyama Joint Unified School District

FROM: Bill Ridgeway, Assistant Superintendent
Administrative Services

SUBJECT: **First Interim Financial Report Analysis and Recommendations**

As required by Education Code Section 42131, our office has reviewed your district's interim report that was due to our office on Dec. 15.

We have notified the State Department of Education and the State Controller that your district has filed a positive certification with our office. Based on our analysis of the financial information submitted by the Superintendent, we concur with your district's certification under the assumption that the district's fiscal recovery plan will continue. Our comments or technical corrections, if any, have been sent to your district's Superintendent.

If you have any questions, please feel free to contact your district financial advisor or Denice Cora at ext. 5237.

ad

attachments

c Denice Cora, Administrator
Nicole Evenson, District Financial Advisor
Dr. Susan Salcido, County Superintendent of Schools



Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307

Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

January 14, 2022

SBAS-9477

TO: Alfonso Gamino, Superintendent
Cuyama Joint Unified School District

FROM: Denice Cora, Administrator *DC*
Nicole Evenson, District Financial Advisor *NE*

SUBJECT: **First Interim Report Analysis and Recommendations**

In accordance with the provisions of Education Code Section 42131, our office has completed a review of the district's First Interim Report. Based on the multiyear projections and assumptions provided by the district, with data current as of Oct. 31, it appears that the district will be able to meet its financial obligations for the current and two subsequent fiscal years, while maintaining the required minimum level Reserve for Economic Uncertainties. **We therefore concur with the district's positive certification.**

This letter discusses the areas of comment noted by the Santa Barbara County Education Office in its review of the First Interim Report and any corresponding supplemental information provided by the district. The specific findings, comments, and requested actions are reflected in the following sections.

Financial Overview

In the current year, the Local Control Funding Formula (LCFF) received an augmented Cost of Living (COLA) adjustment of 5.07% and an increase to the concentration grant component of the LCFF (from 50% to 65% of the adjusted base grant). Districts also received significant one-time state and federal funding to support the return of students to full time, in-person instruction. California's economic outlook continues to be positive with state General Fund revenues growing at historic rates amid the ongoing coronavirus pandemic. Looking ahead, this record revenue growth will result in increased funding for K-12 and community college districts under Proposition 98 through increased COLA funding. Conversely, districts experiencing declining enrollment will begin to see their LCFF funding negatively affected next year with the expiration of the hold harmless provision. This provision guaranteed that districts with declining enrollment would continue to receive the same level of attendance funding in both 2020-21 and 2021-22.

The district has received one-time federal and state funding to promote student learning and address health and safety concerns during the pandemic. We ask that the district continue to carefully monitor the use of these funds to ensure compliance with federal and state law and

remain diligent to utilize these sources within the timeframes allowed to prevent loss of funding. The district is in its third year of implementing a fiscal recovery plan to restore unrestricted General Fund reserves that had been depleted as a result of past structural deficits. The district has been able to restore reserve levels, mainly through one-time and ongoing budget reductions. However, district enrollment has decreased significantly over the past few years, and it is uncertain if these students will return. As a result, LCFF revenues are projected to decline substantially in 2022-23. Without additional revenues or expenditure reductions, the district will return to an unrestricted structural deficit in 2022-23.

The district must continually evaluate, review, and revise assumptions and projections that form the basis of its financial condition. Enrollment and attendance trends will be critical as the year progresses. The district should collect local data that will affect these projections and update these numbers as necessary. Additionally, the criteria for meeting Necessary Small High School (NSHS) funding levels should be checked and verified regularly. Consistently updated information will afford the district time to adjust revenue and expenditures as necessary.

First Interim Report

We offer the following comments and concerns noted by our office in its review of the district's 2021-22 First Interim Report and any corresponding supplemental information provided by the district. The specific findings, comments, and requested actions are reflected in the following sections.

General Fund (Fund 01)

General Fund - unrestricted reserve

The district is projecting an operating surplus in its unrestricted funds of approximately \$220,000, exclusive of contributions and interfund transfers. The district also projects that the General Fund will transfer \$79,000 to the Cafeteria Fund (Fund 13). In addition, the district is projecting to make a contribution from its unrestricted funds to the restricted General Fund in the amount of approximately \$30,000.

The net effect of these transactions is an increase in unrestricted reserves of approximately \$111,000. This increase, when added to the beginning balance of approximately \$329,000, results in a projected unrestricted ending balance of \$440,000.

General Fund - restricted reserve

Regarding its restricted ending fund balance, the district is projecting an operating deficit of approximately \$136,000. This projected deficit is the result of one-time expenditures related to ESSER and ELO funds. Additionally, the district is projecting to make a contribution from its unrestricted reserve in the amount of approximately \$30,000, as noted above.

The net effect of these transactions is a decrease in restricted reserves of approximately \$106,000. This decrease, when added to the beginning balance of approximately \$455,000, results in a projected restricted ending balance of \$349,000.

Net Ending Fund Balance

The district projects an unrestricted General Fund balance in the current and subsequent two years of \$440,000 for 2021-22, approximately \$213,000 for 2022-23, and approximately \$71,000 for 2023-24. With the Special Reserve Fund balance of approximately \$485,000 at the end of 2021-22, the total unrestricted reserve percentage is projected to be 24.38%. After projected unrestricted deficits of \$227,000 in 2022-23 and \$142,000, the total unrestricted reserve percentage is projected to be 20.90% in 2022-23 and 16.74% in 2023-24, including the estimated balance in the Special Reserve Fund. Without the remaining balance in the Special Reserve Fund, the projected unrestricted reserve percentages would be 11.61% in 2021-22, 6.38% in 2022-23, and 2.14% in 2023-24. **Therefore, projected amounts in the district's unrestricted General Fund would be insufficient to meet the required REU in 2023-24.**

These projected reserve balances include revenue enhancements or expenditure reductions the district has already implemented. Additionally, LCFF revenues are based upon flat enrollment and attendance assumptions for both subsequent years. Should enrollment continue to decline, or any other revenues or expenditures diverge from projections, reserve balances will be impacted unless there are further adjustments to the district's budget. We recommend the district continue to review all areas for any additional reductions that may be feasible, in addition to reviewing and prioritizing current expenditures. Delay or elimination of non-mission critical expenditures will have a positive impact to the district's cash liquidity and fund balance in the short-term. Building a reserve level beyond the state minimum will help ensure the district can remain fiscally solvent and help protect against further unexpected events. Continued deficit spending is unsustainable and must be resolved by the district.

Current and Multiyear Projection Planning Factors

As noted above, the district is currently in the third year of implementation of its fiscal recovery plan. This plan contains specific revenue enhancements and/or expenditure reductions approved by the district's Governing Board on Oct. 7, 2019. The actions outlined in that plan allow the district to maintain a positive fund balance and achieve minimum reserve requirements in the subsequent years. However, there are several unique variables in which negative outcomes will affect the district's reserve levels. Some of these items include:

- **Administrator to Teacher Ratio:** The district's 2019-20 annual financial audit indicates that the district did not meet its required Administrator to Teacher Ratio in the 2019-20 year (reference audit finding 2020-013). This associated financial penalty is approximately \$61,000. The district's governing board has approved the initial request for an exemption/waiver to be submitted to the California Department of Education (CDE). The district plans to complete the CDE application and submit all required paperwork by the end of January 2022. **Since this requirement carries a fiscal penalty, we ask that the district forward copies of the exemption/waiver request to our office, in addition to informing us of the submission and status of this request to CDE. Additionally, we recommend the district set aside the amount calculated for the penalty and properly account for this liability. If the exemption/waiver is approved by the State Board of Education, the liability can then be released.**

- A3 Charter Schools: We understand the district has reached a settlement related to the A3 charters and the district's collection of oversight fee revenue. A payment plan has been established and the district indicates it will have only a small impact to the reserves set aside for this contingency. However, it is still uncertain if this represents full resolution of financial matters related to the A3 charters. Therefore, we strongly recommend the district maintain any funds set aside in reserve specifically related to these charters, until such time there is confirmation that all matters related to the A3 charters are resolved.
- Enrollment/Attendance: Enrollment has significantly declined since 2019-20, from 204 to 172 in 2021-22. The loss of 32 students is mainly attributable to the pandemic. While the district will be funded at their higher 2019-20 P-2 ADA level for 2021-22, this hold harmless provision will expire in 2022-23, causing a significant decline in LCFF state aid revenue. The district must closely monitor enrollment, maximizing attendance when feasible. Any further decrease in ADA would directly impact the district's LCFF state aid and additional budget reduction measures would be necessary.
- Internal Controls: The district's 2019-20 audit report details many internal control issues, including 13 findings and a qualified opinion regarding Associated Student Body funds. As noted above, the finding related to the Administrator to Teacher Ratio carries a significant fiscal penalty. The district has begun the process of creating and implementing internal controls; it will be crucial for these procedures and protocols to be consistently reviewed and refined to ensure the district's sound financial management.

The multiyear projections included with the Adopted Budget Report indicate that the district is able to meet its REU in the current and two subsequent years. This projection includes the reduction of 1.0 FTE in 2021-22 and the removal of expenditures related to one-time revenues. No further budget reductions are noted.

In 2022-23, the district projects total unrestricted General Fund revenue will decrease 9.89%, with the majority of this loss occurring in LCFF revenue as the result of the enrollment decline noted above. The district projects LCFF revenue will decrease approximately \$311,000 in 2022-23. The significant loss in State Aid revenue in combination with increasing expenditures results in a projected unrestricted General Fund deficit of \$227,000 in 2022-23. While reserves are sufficient to offset the projected deficit, continued deficit spending in 2023-24 causes the unrestricted General Fund reserve to fall below the minimum REU of 5%. Therefore, the district will need to use balances in the Special Reserve Fund to meet the state required REU. If a deficit spending pattern continues, it may become necessary to transfer funds to the General Fund from the Special Reserve Fund to meet district obligations. The Special Reserve Fund is a one-time resource. If the Special Reserve Fund is drawn down to support General Fund obligations, the district may not have sufficient balances set aside for unforeseen expenditures or additional reserves for other contingencies.

The district must continue to closely monitor revenue and expenditures throughout the remainder of the year and make budget adjustments as necessary. Providing accurate, transparent, and timely financial data, supported by detailed assumptions, is critical to facilitate prudent financial decisions by the district's board and administration. Please provide detailed assumptions with the 2021-22 Second Interim submission so our office can effectively analyze the impact to the district's financial condition.

Cash Flow

Based on the cashflow analysis submitted with its First Interim Report, the district is projecting that the General Fund will maintain a positive cash balance in each month of the current fiscal year. The district should monitor and analyze cash flow throughout the year, revising projections as necessary during the year to ensure cash solvency. Any transfers out of the Special Reserve Fund will decrease the balance available to the district for internal borrowing should cash flow needs arise. Any feasible measures to preserve cash should be reviewed and implemented. Ensuring sufficient cash reserves will help strengthen the district's financial position.

It is critical that the district maintain a detailed cash analysis to determine if available cash in other funds will be sufficient to finance temporary cash shortages. If available cash in other funds will not be sufficient, it will be necessary for the district to secure another means of short-term borrowing, such as a Tax Revenue Anticipation Note (TRAN).

The district must monitor cash in all its funds closely and consistently throughout the year and revise and update cash flow projections timely. *We ask that the district notify our office immediately if a cash shortfall is projected that cannot be covered through local means (i.e., interfund borrowing).*

Labor Contract Negotiations

According to information provided by the district, labor contract negotiations for the current year remain unsettled for the certificated unit and unrepresented employees. According to the Public Disclosure of Collective Bargaining Agreement document submitted to our office, negotiations for the classified unit are settled through June 30, 2023.

Due to the current fiscal condition of the district, it is critical that potential compensation increases be weighed against current revenue projections and the full impact of enrollment decline over the subsequent years is known.. As noted above, the district is in the third year of a fiscal stabilization plan. Although the district projects it will meet the REU in the current and subsequent years, a deficit spending pattern is still projected in the unrestricted General Fund. **Reserve balances have been the result of unforeseen, one-time events. Should actions occur which cause the district to diverge from its fiscal recovery plan, it is probable that the district may not be able to meet its fiscal obligations. This would trigger a "lack of going concern," with potential ramifications for the district's budget approvals and interim certifications. Such certification initiates additional oversight from our office and other agencies, as well as other adverse outcomes for the district.**

The district should be aware of the disclosure requirements relating to collective bargaining agreements, which can be found along with the Public Disclosure of Collective Bargaining Agreement form on our website under *Finance, AB 1200 Disclosures, Public Disclosure of Proposed Collective Bargaining Agreement*.

Charter Schools

The district has one charter school, California Connections Academy, approved under Education Code Section 47605(b). We want to remind the district of its required oversight responsibilities as defined by Education Code Section 47604.32:

- Identify at least one staff member as a contact person for the charter school.
- Visit each charter school at least annually. Ensure that all charter schools under the sponsoring authority comply with all reports required by law.
- Monitor the fiscal condition of each charter school under its authority.
- Provide timely notification to the California Department of Education if any of the following circumstances occur or will occur with regard to a charter school for which it is the sponsoring authority: a renewal of the charter is granted or denied, the charter is revoked, or the charter school will cease operation for any reason.

Furthermore, it is imperative that the charter school submit required information and reports within the statutory deadlines established and respond to district inquiries timely. Consistent and accurate reporting from the charter school to the district will help ensure that financial information is reasonable and supported.

Additional resources regarding oversight responsibilities are available on the Fiscal Crisis and Management Assistance Team website at the following location:

<https://www.fcmat.org/charter-school-oversight-checklist>

Conclusion

Thank you for providing documentation, particularly the board-approved multiyear projections, that supports the district's positive certification. The multiyear projections were helpful in our analysis of the First Interim Report and in verifying the district's fiscal condition.

We are aware that the information provided reflects the district's financial position and assumptions at a point in time and that further adjustments will be made during the year as additional data becomes available. We hope that these comments will be helpful to the district administration and governing board as you plan for the remainder of this year and further develop your multiyear projections.

We wish to express our appreciation to the district staff for their cooperation during this review. If our office can be of further assistance, please call us.

c Theresa King, Business Manager
 Bill Ridgeway, Assistant Superintendent
 Dr. Susan Salcido, County Superintendent of Schools



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June 30, 2021

Cuyama Joint Unified School District

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Independent Auditor's Report

To the Governing Board
Cuyama Joint Unified School District
New Cuyama, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Emphasis of Matter – Correction of Error of Prior Year Net Position and Fund Balance

As discussed in Note 14 to the financial statements, the District's prior-year governmental activities net position and the fund balance for the General Fund have been restated as July 1, 2020 to correct certain errors noted during our audit of the beginning balances. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Change in Accounting Principle

As discussed in Notes 1 and 15 to the financial statements, Cuyama Joint Unified School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. In addition, as discussed in Notes 1 and 15, the District revised its policy related to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and no longer elected to commit the fund balance for the Deferred Maintenance Fund. These have resulted in restatements of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13, budgetary comparison information on page 50, schedule of the District's proportionate share of the net pension liability on page 51, and the schedule of District contributions on page 52, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cuyama Joint Unified School District's financial statements. The combining non-major governmental fund financial statements and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 4, 2022 on our consideration of Cuyama Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cuyama Joint Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cuyama Joint Unified School District's internal control over financial reporting and compliance.

Rancho Cucamonga, California
March 4, 2022

Cuyama Joint Unified School District

1000 Highway 130, Suite 100, Santa Barbara, CA 93103
(805) 964-4444 • Fax: (805) 964-4444

This section of Cuyama Joint Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021, with comparative information for the year ending June 30, 2020. Please read it in conjunction with the District's financial statements, notes and other supplemental information, which immediately follow this section.

Overview of the Financial Statements

The Financial Statements

The financial statements presented herein include all of the activities of the Cuyama Joint Unified School District using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Cuyama Joint Unified School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether *its financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

Governmental Activities - The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

FINANCIAL HIGHLIGHTS

Amid the ongoing coronavirus pandemic, California's economy has experienced unexpected gains in revenues, however, the district's multiyear projections reflect significant enrollment and ADA loss resulting in substantial LCFF revenue loss in 2022-2023.

In the 2020-2021, the district was in the second year of implementing a fiscal recovery plan to restore unrestricted General Fund reserves that had been depleted as a result of past structural deficits. Significant progress has been made in restoring reserve levels, mainly through one-time and ongoing budget reductions. With the recognition of lower enrollment and ADA and the resulting decrease in LCFF revenues in 2022-2023, the district projects it will need to utilize its Special Reserve Fund (Fund 17) to meet its minimum Reserve for Economic Uncertainty (REU). While the state's current fiscal outlook has improved, continued uncertainty related to the Coronavirus pandemic, as well as other factors unique to the district, require the district remain committed to its fiscal recovery plan. Since the start of the 2021-2022 fiscal year, the district has noted an additional decline in enrollment and attendance. Therefore, enrollment and attendance trends are being carefully monitored. These issues all pose ongoing and significant cash flow and solvency concerns for the district.

A key element to a sound fiscal plan is the creation and implementation of strong internal controls. Findings noted in prior audit reports have been implemented by applying methods and procedures to address these internal control issues. The district continues to develop, refine, and implement strong internal controls, as this is key to the long-term fiscal health of the district. It is the district's goal to execute processes and procedures that will ensure financial data is transparent and reliable.

With the closure of the A3 charter schools and subsequent nullification of their 2018-2019 attendance data by the California Department of Education (CDE), the district received a one-time increase to the General Fund balance in 2019-2020 resulting from this unforeseen adjustment for the prior year. Due to the significant risks still associated with the A3 charter schools, the district set aside these one-time funds in the Special Reserve Fund for potential liabilities that may arise.

As revenues decrease due to ADA loss and expenditures continue to rise, mainly due to statutory benefit increases, unrestricted deficit spending remains. If deficit spending continues, it will become necessary to transfer additional funds to the General Fund from the Special Reserve Fund to maintain the district's minimum REU. It is important to note that the Special Reserve Fund is a one-time resource. If the Special Reserve Fund is drawn down to support General Fund obligations, the district may not have sufficient balances set aside for potential liabilities associated with the A3 charter schools, nor additional reserves for other contingencies. The district is committed to adhering to its fiscal recovery plan and budgetary constraints. Lack of additional reserves will leave the district vulnerable to various issues, including potential liabilities associated with resolution of the A3 charter schools, district cash flow liquidity, and the ability to withstand potential loss of future state revenues.

Given the uncertain economic outlook resulting from the ongoing coronavirus pandemic, the district remains adaptable and flexible in providing quality educational services while also focusing on fiscal solvency, cash liquidity, and maintaining its reserve for economic uncertainty.

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$1,237,273 for the fiscal year ended June 30, 2021. Of this amount, \$(1,477,477) was unrestricted deficit. Restricted net position is reported separately to show legal constraints from grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2021	2020 as restated
Assets		
Current and other assets	\$ 3,781,066	\$ 4,611,877
Capital assets	6,515,308	6,601,716
Total assets	10,296,374	11,213,593
Deferred outflows of resources	844,635	1,135,121
Liabilities		
Current liabilities	729,232	1,547,424
Long-term liabilities other than pensions	5,434,968	5,575,329
Aggregate net pension liability	3,122,624	3,299,986
Total liabilities	9,286,824	10,422,739
Deferred inflows of resources	616,912	620,021
Net Position		
Net investment in capital assets	2,329,889	2,963,363
Restricted	384,861	379,175
Unrestricted (deficit)	(1,477,477)	(2,036,584)
Total net position	\$ 1,237,273	\$ 1,305,954

The \$(1,477,477) in unrestricted net position (deficit) of governmental activities represents the accumulated results of all past years' operations. The change in net position of governmental activities is due in part to the district's purposeful transfer of released accruals related to the A3 Charters to a designated restricted resource. The District needs to monitor actual and potential future expenditures due to the uncertainty of future or potential state reductions related to the impact the COVID-19 pandemic, enrollment, and attendance.

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 15. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2021	2020*
Revenues		
Program revenues		
Charges for services and sales	\$ 2,048	\$ 7,684
Operating grants and contributions	641,892	512,754
General revenues		
Federal and State aid not restricted	1,066,367	1,422,488
Property taxes	1,847,381	1,937,205
Other general revenues	106,665	661,341
Total revenues	<u>3,664,353</u>	<u>4,541,472</u>
Expenses		
Instruction-related	2,001,095	2,135,701
Pupil services	288,102	492,268
Administration	449,794	436,192
Plant services	381,619	396,193
All other services	823,530	746,013
Total expenses	<u>3,944,140</u>	<u>4,206,367</u>
Special item - gain from sale of land	<u>211,106</u>	<u>-</u>
Change in net position	<u>\$ (68,681)</u>	<u>\$ 335,105</u>

*The revenues and expenses for fiscal year 2020 were not restated to show the effects of GASB Statement No. 84 and the correction of errors noted in Note 14 for comparative purposes.

Governmental Activities

As reported in the *Statement of Activities* on page 15, the cost of all of our governmental activities this year was \$3,944,140. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$1,847,381 because the cost was paid by those who benefited from the programs (\$2,048) or by other governments and organizations who subsidized certain programs with grants and contributions (\$641,892). We paid for the remaining "public benefit" portion of our governmental activities with \$1,173,032 in other revenues, such as Federal and State unrestricted aid, as well as interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions - regular program instruction, instruction-related activities, home-to-school transportation, other pupil services, administration, plant services, ancillary services, interest on long-term liabilities, and other outgo. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2021	2020*	2021	2020*
Instruction-related	\$ 2,001,095	\$ 2,135,701	\$ (1,519,223)	\$ (1,780,299)
Pupil services	288,102	492,268	(161,729)	(356,712)
Administration	449,794	436,192	(424,597)	(410,353)
Plant services	381,619	396,193	(371,121)	(393,153)
All other services	823,530	746,013	(823,530)	(745,412)
Total	\$ 3,944,140	\$ 4,206,367	\$ (3,300,200)	\$ (3,685,929)

*The revenues and expenses for fiscal year 2020 were not restated to show the effects of GASB Statement No. 84 and the correction of errors noted in Note 14 for comparative purposes.

Revenues were \$438,349 thousand less than expected and expenditures were \$491,753 thousand less than originally projected. Much of the decrease in revenue is from Federal and State revenues which are expenditure driven; therefore, there is a corresponding decrease in expenditures. Instructional materials, supplies, services, and other expenditures were less than expected due to unearned income programs and encumbrance deadlines extended until the next fiscal year.

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$3,131,574 which is a decrease of \$12,931, or 0.4 percent from last year (Table 4).

Table 4

	Balances and Activity			June 30, 2021
	June 30, 2020, as restated	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
General Fund	\$ 1,218,132	\$ 3,470,057	\$ 3,389,071	\$ 1,299,118
Building Fund	1,466,609	6,669	235,635	1,237,643
Student Activity Fund	45,978	5,339	3,454	47,863
Cafeteria Fund	2,787	138,595	138,396	2,986
Special Reserve Fund for Capital Outlay Projects	8,586	226,460	-	235,046
Bond Interest and Redemption Fund	402,413	124,795	218,290	308,918
Total	<u>\$ 3,144,505</u>	<u>\$ 3,971,915</u>	<u>\$ 3,984,846</u>	<u>\$ 3,131,574</u>

The primary reasons for these changes are:

An increase in revenue due to the release of accruals and the receipt of one-time funding associated with the Covid-19 Pandemic.

The Building Fund expenditures were due to the ongoing high school electrical project.

The Student Activity Fund beginning balances were recorded in the new Fund 08.

Special Reserve for Capital Outlay Projects increased in revenue due to the sale of two properties.

The Bond Interest and Redemption Fund reflects the payments and interest related to district's General Obligation Bonds.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on March 11, 2021. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 50).

Revenue revisions made to the 2020-2021 budget were due to the receipt of one-time and Federal and State increases in restricted revenue, however, most of these are reported once earned and received. Budgeted expenditures were increased due to one-time expenditures associated with the receipt of one-time and/or unexpected increases in restricted revenue.

Actual revenues and expenditures were less at year end than at the Second Interim Budget Report.

In-person instruction did not resume in the 2020-2021 school year, so there were less costs overall.

Revenues were \$438,349 thousand less than expected and expenditures were \$491,753 thousand less than originally projected. Much of the decrease in revenue is from Federal and State revenues which are expenditure driven; therefore, there is a corresponding decrease in expenditures. Instructional materials, supplies, services, and other expenditures were less than expected due to no in-person instruction as well as unearned income programs and encumbrance deadlines extended until the subsequent fiscal year(s). Funds are then set aside or carried over to be used in the subsequent year(s).

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the District has \$6,515,308 in a broad range of capital assets (net of depreciation), including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions, and depreciation) of \$86,408 from last year (Table 5).

Table 5

	Governmental Activities	
	2021	2020 as restated
Land	\$ 93,214	\$ 108,526
Construction in progress	185,936	808,207
Buildings and improvements	4,982,624	4,345,606
Furniture and equipment	1,253,534	1,339,377
Total	<u>\$ 6,515,308</u>	<u>\$ 6,601,716</u>

This year's decrease of \$86,408, or 1.3 percent, is the net result of equipment purchases, construction projects, and accumulated depreciation and deductions.

We present more detailed information about our capital assets in Note 4 to the financial statements.

Long-Term Liabilities

At the end of this year, the District had \$5,434,968 in long-term liabilities versus \$5,575,329, a decrease of \$140,361, or 2.5 percent last year. The long-term liabilities decrease is primarily due to:

1. A decrease in the District's compensated absence balance.
2. A decrease in GO Bond balance as a result of payment being made to reduce principal balance.

Table 6

	Governmental Activities	
	2021	2020
General obligation bonds	\$ 3,925,000	\$ 3,950,000
Premium on issuance	436,791	452,779
Qualified zone academy bonds	1,061,271	1,154,962
Compensated absences	11,906	17,588
Total	<u>\$ 5,434,968</u>	<u>\$ 5,575,329</u>

We present more detailed information regarding our long-term liabilities in Note 8 of the financial statements.

Pension Liabilities

At year end, the District had a net pension liability of \$3,122,624, versus \$3,299,986, last year, a decrease of \$177,362 or 5.4%. We present more detailed information regarding our pension liability in Note 11 of the financial statements.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2020-2021 ARE NOTED BELOW:

- All students had access to new individual student laptops.
- The District provided student hotspots for internet connectivity for distance learning program.
- The District continues to implement its fiscal solvency plan to resolve structural deficits.
- During the Coronavirus pandemic, the nutrition program continued operation through mobile delivery sites or pickup options for providing student meals.
- Offered opportunities for athletics and student activities following CDC safety guidelines due to pandemic.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2021-2022 year, the governing board and management used the following criteria:

The district's fiscal solvency plan, the increasing costs of salaries and benefits, the availability of one-time restricted Federal and State revenue, project textbook adoptions, CTE program, athletics program, and the maintenance and repair of aging equipment and facilities.

The key assumptions in our revenue forecast are:

Revenue associated with the Expanded Learning Grant used to provide additional instructional support for students.

ESSER and other one-time Federal and State funding to address learning loss and instructional support as well as other allowable uses to meet the unique needs of a small rural school district.

Funding awards for CTE program.

Expenditures are based on the following forecasts:

Increases to salaries and benefits including minimum wage, step and column movement, and pension rates.

Ongoing support of the food services program.

Hiring two temporary RTI teachers and increasing the hours of paraprofessional instructional staff.

Hiring a temporary school counselor.

Spend down of CTE program carryover.

Continued need to purchase additional PPE and cleaning supplies amid the Coronavirus pandemic.

Planned textbook adoption.

Additional computer replacements for students and/or staff.

Facility and equipment repairs and maintenance.

	<u>Staffing Ratio</u>	<u>Enrollment</u>
TK/K through 8 th grade	15 : 1	120
Grades nine through twelve	9.5 : 1	52

The new items specifically addressed in the budget are:

The Expanded Learning Grant used to provide additional instructional support for students.

ESSER II and ESSER III and other one-time funding sources to address learning loss and instructional support as well as other allowable uses to meet the unique needs of a small rural school district.

New funding round awards for the CTE program.

District plans for textbook piloting and textbook adoption(s).

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Theresa King at Cuyama Joint Unified School District, 661-766-4104, or by e-mail at Tking@cuyamaunified.org.

Cuyama Joint Unified School District
Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
Assets	
Deposits and investments	\$ 3,303,716
Receivables	476,197
Stores inventories	1,153
Capital assets not depreciated	279,150
Capital assets, net of accumulated depreciation	<u>6,236,158</u>
Total assets	<u>10,296,374</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	<u>844,635</u>
Liabilities	
Accounts payable	557,253
Accrued interest payable	79,740
Unearned revenue	92,239
Long-term liabilities	
Long-term liabilities other than pensions due within one year	116,518
Long-term liabilities other than pensions due in more than one year	5,318,450
Aggregate net pension liabilities	<u>3,122,624</u>
Total liabilities	<u>9,286,824</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	<u>616,912</u>
Net Position	
Net investment in capital assets	2,329,889
Restricted for	
Debt service	229,178
Educational programs	105,987
Other activities	49,696
Unrestricted (deficit)	<u>(1,477,477)</u>
Total net position	<u>\$ 1,237,273</u>

See Notes to Financial Statements

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Cuyama Joint Unified School District

Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services and Sales	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental Activities				
Instruction	\$ 1,770,015	\$ -	\$ 463,469	\$ (1,306,546)
Instruction-related activities				
Supervision of instruction	17,154	-	13,472	(3,682)
Instructional library, media, and technology	35,122	-	-	(35,122)
School site administration	178,804	-	4,931	(173,873)
Pupil services				
Home-to-school transportation	137,749	-	55,725	(82,024)
Food services	150,353	1,922	68,726	(79,705)
Administration				
All other administration	449,794	126	25,071	(424,597)
Plant services	381,619	-	10,498	(371,121)
Ancillary services	17,584	-	-	(17,584)
Interest on long-term liabilities	195,405	-	-	(195,405)
Other outgo	306,000	-	-	(306,000)
Depreciation (unallocated)	304,541	-	-	(304,541)
Total governmental activities	<u>\$ 3,944,140</u>	<u>\$ 2,048</u>	<u>\$ 641,892</u>	<u>(3,300,200)</u>
General revenues and subventions				
Property taxes, levied for general purposes				\$ 1,724,107
Property taxes, levied for debt service				123,274
Federal and State aid not restricted to specific purposes				1,066,367
Interest and investment earnings				17,979
Interagency revenues				1,706
Miscellaneous				86,980
Subtotal, general revenues and subventions				<u>3,020,413</u>
Special item - gain from sale of land				211,106
Change in Net Position				(68,681)
Net Position - Beginning, as restated				<u>1,305,954</u>
Net Position - Ending				<u>\$ 1,237,273</u>

See Notes to Financial Statements

Cuyama Joint Unified School District

Balance Sheet – Governmental Funds

June 30, 2021

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Deposits and investments	\$ 1,701,919	\$ 1,236,457	\$ 365,340	\$ 3,303,716
Receivables	467,371	1,186	7,640	476,197
Due from other funds	68,972	-	290,601	359,573
Stores inventories	-	-	1,153	1,153
Total assets	\$ 2,238,262	\$ 1,237,643	\$ 664,734	\$ 4,140,639
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 556,304	\$ -	\$ 949	\$ 557,253
Due to other funds	290,601	-	68,972	359,573
Unearned revenue	92,239	-	-	92,239
Total liabilities	\$ 939,144	\$ -	\$ 69,921	\$ 1,009,065
Fund Balances				
Nonspendable	-	-	1,153	1,153
Restricted	105,987	1,237,643	358,614	1,702,244
Assigned	556,262	-	235,046	791,308
Unassigned	636,869	-	-	636,869
Total fund balances	1,299,118	1,237,643	594,813	3,131,574
Total liabilities and fund balances	\$ 2,238,262	\$ 1,237,643	\$ 664,734	\$ 4,140,639

Cuyama Joint Unified School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance - Governmental Funds	\$ 3,131,574
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because	
Capital assets used in governmental activities are not financial resources; therefore, they are not reported as assets in governmental funds.	
The cost of capital assets is	\$ 12,956,215
Accumulated depreciation is	<u>(6,440,907)</u>
Net capital assets	6,515,308
In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term liabilities is recognized when it is incurred.	
	(79,740)
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to	
Aggregate net pension liabilities	<u>844,635</u>
Total deferred outflows of resources	844,635
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to	
Aggregate net pension liabilities	<u>(616,912)</u>
Total deferred inflows of resources	(616,912)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.	
	(3,122,624)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of	
General obligation bonds	(3,925,000)
Premium on issuance	(436,791)
Qualified zone academy bonds	(1,061,271)
Compensated absences	<u>(11,906)</u>
Total long-term liabilities	<u>(5,434,968)</u>
Total net position - governmental activities	<u>\$ 1,237,273</u>

See Notes to Financial Statements

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Cuyama Joint Unified School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2021

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Local Control Funding Formula	\$ 2,626,505	\$ -	\$ -	\$ 2,626,505
Federal sources	362,449	-	45,887	408,336
Other State sources	368,963	-	3,202	372,165
Other local sources	112,140	6,669	138,538	257,347
Total revenues	3,470,057	6,669	187,627	3,664,353
Expenditures				
Current				
Instruction	1,696,980	-	-	1,696,980
Instruction-related activities				
Supervision of instruction	17,154	-	-	17,154
Instructional library, media, and technology	33,887	-	-	33,887
School site administration	173,843	-	-	173,843
Pupil services				
Home-to-school transportation	134,148	-	-	134,148
Food services	16,737	-	129,866	146,603
Administration				
All other administration	429,662	-	8,530	438,192
Plant services	373,198	2,190	-	375,388
Ancillary services	14,212	-	3,454	17,666
Other outgo	306,000	-	-	306,000
Facility acquisition and construction	-	233,445	-	233,445
Debt service				
Principal	93,691	-	25,000	118,691
Interest and other	18,415	-	193,290	211,705
Total expenditures	3,307,927	235,635	360,140	3,903,702
Deficiency of Revenues over Expenditures	162,130	(228,966)	(172,513)	(239,349)
Other Financing Sources (Uses)				
Transfers in	-	-	81,144	81,144
Transfers out	(81,144)	-	-	(81,144)
Net financing sources (uses)	(81,144)	-	81,144	-
Special item - proceeds from sale of land	-	-	226,418	226,418
Net Change in Fund Balances	80,986	(228,966)	135,049	(12,931)
Fund Balances - Beginning, as restated	1,218,132	1,466,609	459,764	3,144,505
Fund Balances - Ending	\$ 1,299,118	\$ 1,237,643	\$ 594,813	\$ 3,131,574

See Notes to Financial Statements

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Cuyama Joint Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2021

Total Net Change in Fund Balances - Governmental Funds	\$ (12,931)
This is the amount by which depreciation expense exceeds capital outlay in the period.	
Depreciation expense	\$ (304,541)
Capital outlay	<u>233,445</u>
Net expense adjustment	(71,096)
In the Statement of Activities, only the gain on the sale of the unimproved land is reported, whereas in the governmental funds, the entire proceeds from the sale increases financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the land sold.	
	(15,312)
In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (retirement incentive plan) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). Compensated absences (vacation) earned was less than the amounts used by \$5,682.	
	5,682
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and aggregate net pension liability during the year.	
	(110,015)
Government funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.	
Amortization of bond premium	15,988
Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities:	
General obligation bonds	25,000
Qualified zone academy bonds	93,691
Interest on long-term liabilities is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accretes or accrues, regardless of when it is due.	
	<u>312</u>
Change in net position of governmental activities	<u>\$ (68,681)</u>

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Cuyama Joint Unified School District (the District) was organized in the late 1800s, under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades K-12 as mandated by the State and/or Federal agencies. The District operates one elementary school, one high school, and one continuation school.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Cuyama Joint Unified School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into one broad fund category: governmental.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 14, Deferred Maintenance Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extensions of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$515,271.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Student Activity Fund The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics and other student body activities.

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

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term liabilities.

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Section 15125-15262).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Governmental Funds All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in the county investment pool are determined by the program sponsor.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds when consumed rather than when purchased.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide financial statement of net position. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements, 5 to 50 years; equipment, 2 to 15 years.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases are recognized as liabilities in the governmental fund financial statements when due.

Debt Issuance Costs, Premiums and Discounts

In the government-wide financial statements and in the proprietary fund type financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the period the bonds are issued.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Fund Balances - Governmental Funds

As of June 30, 2021, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. At June 30, 2021, the District did not have any committed balances.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the District against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than thirty percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations

imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$384,861 of restricted net position.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the statement of activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Santa Barbara bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles**GASB Statement No. 54**

As of July 1, 2020, the District revised its policy related to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and no longer elected to commit the fund balance for the Deferred Maintenance Fund. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The impact to the District resulted the consolidation of the District's Deferred Maintenance Fund into the General Fund due to lack of a formal commitment of the fund balance by the governing board. The effect of the change in the policy related to this standard on the beginning fund balance is disclosed in Note 15.

Implementation of GASB Statement No. 84

As of July 1, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the District resulted in a reclassification of the District's student body activities from fiduciary to governmental. The effect of the implementation of this standard on beginning fund balance and net position is disclosed in Note 15.

New Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after June 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

Note 2 - Deposits and Investments**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Governmental activities	<u>\$ 3,303,716</u>
-------------------------	---------------------

Deposits and investments as of June 30, 2021, consist of the following:

Cash on hand and in banks	\$ 53,611
Investments	<u>3,250,105</u>
Total deposits and investments	<u>\$ 3,303,716</u>

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Santa Barbara County Treasurer's Investment Pool. The Pool purchases shorter term investments and attempts to time cash flows from maturities to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$3,250,105, with the Santa Barbara County Treasurer's Investment Pool with an average weighted maturity of 735 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the Santa Barbara County Treasurer's Investment Pool is not required to be rated, nor has it been rated as of June 30, 2021.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance was fully insured.

Note 3 - Receivables

Receivables at June 30, 2021, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government				
Categorical aid	\$ 11,972	\$ -	\$ 5,256	\$ 17,228
State Government				
LCFF apportionment	412,493	-	-	412,493
Categorical aid	25,021	-	357	25,378
Lottery	10,526	-	-	10,526
Local Government				
Interest	1,488	1,186	271	2,945
Other local sources	5,871	-	1,756	7,627
Total	<u>\$ 467,371</u>	<u>\$ 1,186</u>	<u>\$ 7,640</u>	<u>\$ 476,197</u>

Note 4 - Capital Assets

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

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 108,526	\$ -	\$ 15,312	\$ 93,214
Construction in process	808,207	233,445	855,716	185,936
Total capital assets not being depreciated	916,733	233,445	871,028	279,150
Capital Assets Being Depreciated				
Buildings and improvements	9,030,971	855,716	41,500	9,845,187
Furniture, equipment, and vehicles	2,831,878	-	-	2,831,878
Total capital assets being depreciated	11,862,849	855,716	41,500	12,677,065
Less Accumulated Depreciation				
Buildings and improvements	(4,685,365)	(218,698)	(41,500)	(4,862,563)
Furniture, equipment, and vehicles	(1,492,501)	(85,843)	-	(1,578,344)
Total accumulated depreciation	(6,177,866)	(304,541)	(41,500)	(6,440,907)
Governmental activities capital assets, net	\$ 6,601,716	\$ 1,089,186	\$ 954,028	\$ 6,515,308

The District does not allocate depreciation expense to the various functions.

Note 5 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances at June 30, 2021, between major governmental funds and non-major governmental funds are as follows:

Due To	General Fund	Due From Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 68,972	\$ 68,972
Non-Major Governmental Funds	290,601	-	290,601
Total	\$ 290,601	\$ 68,972	\$ 359,573

A balance of \$52,933 is due from the Cafeteria Non-Major Governmental Fund to the General Fund for reimbursement of expenditures.

A balance of \$16,039 is due from the Special Reserve Fund for Capital Outlay Projects Non-Governmental Fund to the General Fund resulted from a program contribution.

A balance of \$48,144 is due from the General Fund to the Cafeteria Fund Non-Major Governmental resulted from an operating contribution.

The balance of \$242,457 is due from the General Fund to the Special Reserve Fund for Capital Outlay Projects Non-Governmental Fund for project costs.

Operating Transfers

Interfund transfers for the year ended June 30, 2021, consisted of the following:

Transfer To	Transfer Out General Fund
Non-Major Governmental Funds	\$ 81,144
The General Fund transferred \$81,144 to the Cafeteria Non-Major Governmental Fund for a program contribution.	\$ 81,144

Note 6 - Accounts Payable

Accounts payable at June 30, 2021, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
State apportionment	\$ 84,052	\$ -	\$ 84,052
Salaries and benefits	2,388	-	2,388
Services	255,965	-	255,965
Due to grantor	43,365	-	43,365
Other vendor payables	170,534	949	171,483
Total	<u>\$ 556,304</u>	<u>\$ 949</u>	<u>\$ 557,253</u>

Note 7 - Unearned Revenue

Unearned revenue at June 30, 2021, consisted of the following:

	Genral Fund
Federal financial assistance	\$ 10,240
State categorical aid	77,751
Other local	4,248
Total	<u>\$ 92,239</u>

Note 8 - Long-Term Liabilities other than Pensions

Summary

The changes in the District's long-term liabilities other than pensions during the year consisted of the following:

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021	Due in One Year
General obligation bonds	\$ 3,950,000	\$ -	\$ (25,000)	\$ 3,925,000	\$ 20,000
GO bonds premium	452,779	-	(15,988)	436,791	-
Qualified zone academy bonds	1,154,962	-	(93,691)	1,061,271	96,518
Compensated absences	17,588	-	(5,682)	11,906	-
	<u>\$ 5,575,329</u>	<u>\$ -</u>	<u>\$ (140,361)</u>	<u>\$ 5,434,968</u>	<u>\$ 116,518</u>

Payments on the General Obligation Bonds are made by the Bond Interest and Redemption Fund with local revenues. Payments on the Qualified Zone Academy Bonds are made from the General Fund. Compensated absences will be paid by the General Fund and the Cafeteria Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2020	Redeemed	Bonds Outstanding June 30, 2021
11/8/2016	8/1/2046	2.00-5.00%	\$ 2,000,000	\$ 1,950,000	\$ -	\$ 1,950,000
2/12/2019	8/1/2048	3.00-5.25%	2,000,000	2,000,000	(25,000)	1,975,000
				<u>\$ 3,950,000</u>	<u>\$ (25,000)</u>	<u>\$ 3,925,000</u>

General Obligation Bonds, Election of 2016, Series A

On November 8, 2016, the District issued General Obligation Bonds, Election of 2016, Series A, in the amount of \$2,000,000. The bonds were issued to finance the acquisition and construction of educational facilities and projects which were described in the ballot measure approved by the electors of the District. The bonds have a final maturity date to occur on August 1, 2046, with interest rates ranging from 2.00 to 5.00 percent. At June 30, 2021, the principal balance outstanding was \$1,950,000, and the unamortized premium was \$229,556.

General Obligation Bonds, Election of 2016, Series B

On February 12, 2019, the District issued General Obligation Bonds, Election of 2016, Series B, in the amount of \$2,000,000. The bonds were issued to finance the acquisition and construction of educational facilities and projects which were described in the ballot measure approved by the electors of the District. The bonds have a final maturity date to occur on August 1, 2048, with interest rates ranging from 3.00 to 5.25 percent. At June 30, 2021, the principal balance outstanding was \$1,975,000, and the unamortized premium was \$207,235.

Debt Service Requirements to Maturity

The bonds mature through 2034 as follows:

Year Ending June 30,	Principal	Current Interest to Maturity	Total
2022	\$ 20,000	\$ 190,975	\$ 210,975
2023	30,000	189,975	219,975
2024	-	189,375	189,375
2025	-	189,375	189,375
2026	-	189,375	189,375
2027-2031	65,000	944,375	1,009,375
2032-2036	295,000	907,800	1,202,800
2037-2041	695,000	812,581	1,507,581
2042-2046	1,480,000	554,925	2,034,925
2047-2048	1,340,000	109,707	1,449,707
	<u>\$ 3,925,000</u>	<u>\$ 4,278,463</u>	<u>\$ 8,203,463</u>

Qualified Zone Academy Bond

On October 10, 2013, the District issued a Qualified Zone Academy Bond (QZAB) to finance a solar facility valued at \$1,589,060 with Public Property Financing Corporation of California. The lease qualifies under the 2013 QZAB program and the lease provides for title to pass under expiration of the lease period. At June 30, 2021, the principal balance outstanding was \$1,061,271.

The QZAB has minimum payments as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 96,518	\$ 15,378	\$ 111,896
2023	97,974	13,922	111,896
2024	99,452	12,444	111,896
2025	100,952	10,944	111,896
2026	102,475	9,421	111,896
2027-2031	536,032	23,447	559,479
2032-2036	27,868	104	27,972
	<u>\$ 1,061,271</u>	<u>\$ 85,660</u>	<u>\$ 1,146,931</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2021, amounted to \$11,906.

Note 9 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Stores inventories	\$ -	\$ -	\$ 1,153	\$ 1,153
Restricted				
Legally restricted programs	105,987	-	49,696	155,683
Capital projects	-	1,237,643	-	1,237,643
Debt services	-	-	308,918	308,918
Total restricted	105,987	1,237,643	358,614	1,702,244
Assigned				
A3 Charter Legal				
Contingencies	469,435	-	-	469,435
Textbook adoption	30,655	-	-	30,655
Donations	25,443	-	-	25,443
Capital projects	-	-	235,046	235,046
Deferred maintenance	30,729	-	-	30,729
Total assigned	556,262	-	235,046	791,308
Unassigned				
Remaining unassigned	636,869	-	-	636,869
Total	\$ 1,299,118	\$ 1,237,643	\$ 594,813	\$ 3,131,574

Note 10 - Risk Management**Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2021, the District participated in the Self-Insured Schools of California II (SISC II) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Employee Medical Benefits

For fiscal year 2021, the District participated in the Self-Insured Schools of California III (SISC III), an insurance purchasing pool. The intent of SISC III is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in SISC III.

Workers' Compensation

For fiscal year 2021, the District participated in the Santa Barbara Self-Insurance Program for Employees (SIPE). The intent of the SIPE is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIPE. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SIPE. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings. Participation in the SIPE is limited to districts that can meet the SIPE's selection criteria.

Note 11 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

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

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 2,055,160	\$ 660,633	\$ 409,449	\$ 244,155
CalPERS	1,067,464	184,002	207,463	134,251
Total	<u>\$ 3,122,624</u>	<u>\$ 844,635</u>	<u>\$ 616,912</u>	<u>\$ 378,406</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

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

Benefits Provided

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

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

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

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 Years of Service	5 Years of Service
Benefit vesting schedule	Monthly for Life	Monthly for Life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	16.15%	16.15%
Required employer contribution rate	10.328%	10.328%
Required State contribution rate		

Contributions

Required member District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the District's total contributions were \$163,469.

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

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

Total Net Pension Liability, including State share:

District's proportionate share of net pension liability	\$ 2,055,160
State's proportionate share of the net pension liability associated with the District	<u>1,059,435</u>
Total	<u>\$ 3,114,595</u>

The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.0021 percent and 0.0023 percent, resulting in a net decrease in the proportionate share of 0.0002 percent.

Cuyama Joint Unified School District

Notes to Financial Statements

June 30, 2021

For the year ended June 30, 2021, the District recognized pension expense of \$244,155. In addition, the District recognized pension expense and revenue of \$148,416 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 163,469	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	244,310	351,491
Differences between projected and actual earnings on pension plan investments	48,820	-
Differences between projected and actual experience in the measurement of the total pension liability	3,626	57,958
Changes of assumptions	200,408	-
Total	<u>\$ 660,633</u>	<u>\$ 409,449</u>

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

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ (29,788)
2023	16,634
2024	33,186
2025	28,788
	<u>\$ 48,820</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 20,715
2023	12,953
2024	26,079
2025	(8,105)
2026	14,082
Thereafter	(26,829)
	<u>\$ 38,895</u>

Actuarial Methods and Assumptions

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

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

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	42%	4.8%
Fixed income	15%	1.3%
Real estate	13%	3.6%
Private equity	13%	6.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	-0.4%

Discount Rate

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

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

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 3,105,061
Current discount rate (7.10%)	2,055,160
1% increase (8.10%)	1,188,319

California Public Employees Retirement System (CalPERS)**Plan Description**

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

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

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

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	20.700%	20.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the total District contributions were \$104,922.

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

As of June 30, 2021, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$1,067,464. The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.0035 percent and 0.0041 percent, resulting in a net decrease in the proportionate share of 0.0006 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$134,251. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 104,922	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	-	207,463
Differences between projected and actual earnings on pension plan investments	22,222	-
Differences between expected and actual experience in the measurement of the total pension liability	52,944	-
Changes of assumptions	3,914	-
Total	<u>\$ 184,002</u>	<u>\$ 207,463</u>

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

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (8,316)
2023	7,417
2024	12,893
2025	10,228
	<u>\$ 22,222</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 4.1 years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (41,803)
2023	(60,011)
2024	(44,513)
2025	(4,278)
	<u>\$ (150,605)</u>

Actuarial Methods and Assumptions

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

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

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

Discount Rate

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

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

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.15%)	\$ 1,534,674
Current discount rate (7.15%)	1,067,464
1% increase (8.15%)	679,703

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security as its alternative plan. The District's and employees' contributions are in accordance with Federal law.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$119,899 (10.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS.). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 12 - Commitments and Contingencies**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2021.

Construction Commitments

As of June 30, 2021, the District had the following commitments with respect to the unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
High School HVAC	<u>\$ 1,000,000</u>	06/30/23

Litigation

The District is not currently a party to any legal proceedings.

Note 13 - Participation in Public Entity Risk Pools

The District is a member of the Self-Insured Schools of California (SISC II) and the Self-Insurance Program for Employees (SIPE) public entity risk pools, and Self-Insured Schools of California (SISC III) insurance purchasing pool. The District pays an annual premium to each entity for its property and liability coverage, workers' compensation insurance and health and welfare benefits, respectively. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

During the year ended June 30, 2021, the District made payments of \$78,200, \$194,987, and \$22,228, to SISC II, SISC III, and SIPE, respectively, for services received.

Note 14 - Correction of an Error of Prior Year Net Position and Fund Balance

The District's prior year governmental activities net position and fund balance for the General Fund have been restated as of June 30, 2020 to correct errors reported in the prior year financial statements. Errors related to overstatement of accounts receivable, investments, accounts payable, deferred outflows of resources related to pensions, aggregate net pension liability, and construction in process. In additions understatement of deferred inflows of resources related to pensions, building and improvements, and accumulated depreciation.

As a result of the restatements described above, the effect on the current year is as follows:

	General Fund	Total Governmental Funds
Beginning Fund Balance previously reported at June 30, 2020	\$ 1,117,348	\$ 3,028,233
Decrease accounts receivable	(45,450)	(45,450)
Decrease investments	(5,001)	(5,001)
Decrease accounts payable	120,745	120,745
Fund Balance - Beginning as Restated		
July 1, 2020 (Before restatements related to GASB 54 and 84)	<u>\$ 1,187,642</u>	<u>\$ 3,098,527</u>

Cuyama Joint Unified School District

Notes to Financial Statements

June 30, 2021

Governmental Activities Financial Statements

Beginning Governmental Activities Net Position previously reported at June 30, 2020	\$ 1,401,257
Decrease accounts receivable	(45,450)
Decrease investments	(5,001)
Decrease accounts payable	120,745
Decrease in deferred outflows of resources related to pensions	(81,325)
Increase in deferred inflows of resources related to pensions	(113,731)
Decrease in aggregate net pension liability	39
Increase in building and improvements	331,161
Decrease in construction in process	(331,161)
Increase in accumulated depreciation	(16,558)

Net Position - Beginning as Restated July 1, 2020 (Before restatements related to GASB 84) \$ 1,259,976

Note 15 - Restatement of Prior Year Net Position and Fund Balance

As of July 1, 2020, the Cuyama Joint Unified School District adopted GASB Statement No. 84, *Fiduciary Activities* (GASB 84). As a result of the implementation of GASB 84, the District has reclassified its associated student body activity previously reported as fiduciary funds to a governmental fund – Student Activity Fund. In addition, the District revised its policy related to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). As a result of the change in the policy of GASB 54 the District's Deferred Maintenance Fund was consolidated into the General Fund due to a lack of formal commitment by the governing board. The District elected not to commit this fund to simplify accounting for the Deferred Maintenance Fund.

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Beginning Fund Balance previously reported at July 1, 2020 (Before restatements related to GASB 54 and 84 and After Correction of Error)	\$ 1,187,642	\$ 444,276	\$ 3,098,527
Reclassification of the Deferred Maintenance Fund to conform to GASB 54	30,490	(30,490)	-
Reclassification of student activity from agency funds to a special revenue fund	-	45,978	45,978
Fund Balance - Beginning as Restated July 1, 2020	<u>\$ 1,218,132</u>	<u>\$ 459,764</u>	<u>\$ 3,144,505</u>
Governmental Activities Financial Statements			
Beginning Governmental Activities Net Position previously reported at July 1, 2020 (Before Restatements Related to GASB 84 After Correction of Error)			\$ 1,259,976
Reclassification of student activity from agency funds to a special revenue fund			45,978
Net Position - Beginning as Restated July 1, 2020			<u>\$ 1,305,954</u>



Required Supplementary Information
June 30, 2021

Cuyama Joint Unified School District

Cuyama Joint Unified School District
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2021

	Budgeted Amounts		Actual (GAAP Basis)	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Local Control Funding Formula	\$ 2,435,079	\$ 2,603,467	\$ 2,626,505	\$ 23,038
Federal sources	143,238	561,525	362,449	(199,076)
Other State sources	276,828	629,635	368,963	(260,672)
Other local sources	109,103	113,779	112,140	(1,639)
Total revenues ¹	2,964,248	3,908,406	3,470,057	(438,349)
Expenditures				
Current				
Certificated salaries	1,062,033	1,029,362	1,019,673	9,689
Classified salaries	490,957	478,825	477,986	839
Employee benefits	696,721	670,852	662,453	8,399
Books and supplies	112,741	596,299	262,623	333,676
Services and operating expenditures	375,720	573,732	475,616	98,116
Other outgo	305,634	310,114	297,470	12,644
Capital outlay	25,250	28,601	-	28,601
Debt service - principal	94,728	94,728	93,691	1,037
Debt service - interest	17,167	17,167	18,415	(1,248)
Total expenditures ¹	3,180,951	3,799,680	3,307,927	491,753
Excess (Deficiency) of Revenues Over Expenditures	(216,703)	108,726	162,130	53,404
Other Financing Uses				
Transfers in	135,220	-	-	-
Transfers out	(80,483)	(115,931)	(81,144)	34,787
Net financing uses	54,737	(115,931)	(81,144)	34,787
Net Change in Fund Balance	(161,966)	(7,205)	80,986	88,191
Fund Balance - Beginning	1,218,132	1,218,132	1,218,132	-
Fund Balance - Ending	\$ 1,056,166	\$ 1,210,927	\$ 1,299,118	\$ 88,191

¹ Due to the consolidation of Fund 14, Deferred Maintenance Fund, for reporting purposes into the General Fund, additional revenues and expenditures pertaining to this fund are included in the Actual (GAAP Basis) revenues and expenditures, however, are not included in the original and final General Fund budgets.

Cuyama Joint Unified School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
CalSTRS							
District's proportion of the net pension liability	0.0021%	0.0023%	0.0019%	0.0021%	0.0024%	0.0025%	0.0020%
District's proportionate share of the net pension liability	\$ 2,055,160	\$ 2,106,433	\$ 1,776,581	\$ 1,971,191	\$ 1,932,577	\$ 1,668,371	\$ 1,127,052
State's proportionate share of the net pension liability associated with the District	1,059,435	1,673,742	1,134,691	1,368,592	1,138,244	1,091,198	920,708
Total	\$ 3,114,595	\$ 3,780,175	\$ 2,911,272	\$ 3,339,783	\$ 3,070,821	\$ 2,759,569	\$ 2,047,760
District's covered - employee payroll	\$ 1,154,702	\$ 1,346,787	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869	\$ 1,056,097
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	178%	156%	169%	171%	163%	147%	107%
Plan fiduciary net position as a percentage of the total pension liability	72%	73%	71%	69%	70%	74%	77%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS							
District's proportion of the net pension liability	0.0035%	0.0041%	0.0046%	0.0047%	0.0048%	0.0051%	0.0054%
District's proportionate share of the net pension liability	\$ 1,067,464	\$ 1,193,592	\$ 1,236,717	\$ 1,117,112	\$ 950,562	\$ 746,257	\$ 613,988
District's covered - employee payroll	\$ 501,136	\$ 793,954	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142	\$ 559,421
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	213%	150%	201%	175%	165%	131%	110%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	71%	72%	74%	79%	83%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

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

See Notes to Required Supplementary Information

Cuyama Joint Unified School District
Schedule of the District Contributions
Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
CalSTRS							
Contractually required contribution	\$ 163,469	\$ 197,454	\$ 219,257	\$ 151,292	\$ 145,160	\$ 127,021	\$ 100,954
Contributions in relation to the contractually required contribution	(163,469)	(197,454)	(219,257)	(151,292)	(145,160)	(127,021)	(100,954)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered - employee payroll	\$ 1,012,192	\$ 1,154,702	\$ 1,346,787	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869
Contributions as a percentage of covered - employee payroll	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%
CalPERS							
Contractually required contribution	\$ 104,922	\$ 98,829	\$ 143,404	\$ 95,543	\$ 88,469	\$ 68,406	\$ 66,876
Contributions in relation to the contractually required contribution	(104,922)	(98,829)	(143,404)	(95,543)	(88,469)	(68,406)	(66,876)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered - employee payroll	\$ 506,870	\$ 501,136	\$ 793,954	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142
Contributions as a percentage of covered - employee payroll	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%

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

See Notes to Required Supplementary Information

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

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

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

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

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

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

Changes of Assumptions – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2021

Cuyama Joint Unified School District

Organization

The Cuyama Joint Unified School District was established in the late 1800s and consists of an area comprising approximately 654 square miles. The District operates one elementary school, one comprehensive high school and one continuation high school. There were no boundary changes during the year.

Governing Board

MEMBER	OFFICE	TERM EXPIRES
Heather Lomax	President	2022
Whitney Goller	Clerk	2022
Marcela Medina	Member	2024
Em Johnson	Member	2022
Jan Smith	Member	2022

Administration

Alfonso Gamino	Superintendent
Theresa King	Business Manager

Cuyama Joint Unified School District

Schedule of Instructional Time

Year Ended June 30, 2021

Grade Level	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
	Traditional Calendar	Multitrack Calendar			
Kindergarten	180	-	-	180	Complied
Grades 1 - 3					
Grade 1	180	-	-	180	Complied
Grade 2	180	-	-	180	Complied
Grade 3	180	-	-	180	Complied
Grades 4 - 8					
Grade 4	180	-	-	180	Complied
Grade 5	180	-	-	180	Complied
Grade 6	180	-	-	180	Complied
Grade 7	180	-	-	180	Complied
Grade 8	180	-	-	180	Complied
Grades 9 - 12					
Grade 9	180	-	-	180	Complied
Grade 10	180	-	-	180	Complied
Grade 11	180	-	-	180	Complied
Grade 12	180	-	-	180	Complied

See Notes to Supplementary Information

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Cuyama Joint Unified School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2021

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2021.

Cuyama Joint Unified School District

Schedule of Financial Trends and Analysis

Year Ended June 30, 2021

	(Budget) 2022 ¹	2021	2020, as restated	2019
General Fund ³				
Revenues	\$ 3,174,178	\$ 3,468,416	\$ 4,337,263	\$ 4,085,606
Other sources	-	-	81,919	-
Total revenues and other sources	3,174,178	3,468,416	4,419,182	\$ 4,085,606
Expenditures	3,293,274	3,307,527	3,339,128	4,382,542
Other uses	79,268	201,889	477,590	40,385
Total expenditures and other uses	3,372,542	3,509,416	3,816,718	4,422,927
Increase in Fund Balance	\$ (198,364)	\$ (41,000)	\$ 602,464	\$ (337,321)
Ending Fund Balance	\$ 585,483	\$ 783,847	\$ 824,847	\$ 222,383
Available Reserves ²	\$ 504,992	\$ 273,073	\$ 1,109,252	\$ 190,482
Available Reserves as a Percentage of Total Outgo	15.0%	7.8%	29.9%	4.3%
Long-Term Liabilities other than Pensions	N/A	\$ 8,557,592	\$ 8,875,315	\$ 8,686,302
K-12 Average Daily Attendance at P-2	187	190	190	187

The General Fund balance has increased by \$561,464 over the past two years. The fiscal year 2021-2022 budget projects a decrease of \$198,364 (25.3 percent). For a district this size, the State recommends available reserves of at least five percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficit in two of the past three years and anticipates incurring an operating deficit during the 2021-2022 fiscal year. Total long-term liabilities have decreased by \$128,710 over the past two years.

Average daily attendance has increased by 3 over the past two years. However a decrease of 3 ADA is anticipated during fiscal year 2021-2022.

¹ Budget 2022 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Fund 14, Deferred Maintenance Fund and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects as required by GASB Statement No. 54.

See Notes to Supplementary Information

Cuyama Joint Unified School District

Schedule of Charter Schools

Year Ended June 30, 2021

<u>Name of Charter Schools</u>	<u>Charter Number</u>	<u>Included in Audit Report</u>
California Connections Academy Central Coast	2031	No

See Notes to Supplementary Information

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Cuyama Joint Unified School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2021

	Student Activity Fund	Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets					
Deposits and investments	\$ 47,863	\$ 200	\$ 8,620	\$ 308,657	\$ 365,340
Receivables	-	7,371	8	261	7,640
Due from other funds	-	48,144	242,457	-	290,601
Stores inventories	-	1,153	-	-	1,153
Total assets	\$ 47,863	\$ 56,868	\$ 251,085	\$ 308,918	\$ 664,734
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 949	\$ -	\$ -	\$ 949
Due to other funds	-	52,933	16,039	-	68,972
Total liabilities	-	53,882	16,039	-	69,921
Fund Balances					
Nonspendable	-	1,153	-	-	1,153
Restricted	47,863	1,833	-	308,918	358,614
Assigned	-	-	235,046	-	235,046
Total fund balances	47,863	2,986	235,046	308,918	594,813
Total liabilities and fund balances	\$ 47,863	\$ 56,868	\$ 251,085	\$ 308,918	\$ 664,734

Cuyama Joint Unified School District

Combining Statement of Revenues, Expenditure, and Changes in Fund Balances - Non-Major Governmental Funds Year Ended June 30, 2021

	Student Activity Fund	Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues					
Federal sources	\$ -	\$ 45,887	\$ -	\$ -	\$ 45,887
Other State sources	-	2,893	-	309	3,202
Other local sources	5,339	8,671	42	124,486	138,538
Total revenues	5,339	57,451	42	124,795	187,627
Expenditures					
Current					
Pupil services					
Food services	-	129,866	-	-	129,866
Administration					
All other administration	-	8,530	-	-	8,530
Debt service					
Principal	-	-	-	25,000	25,000
Interest and other	-	-	-	193,290	193,290
Total expenditures	3,454	138,396	-	218,290	360,140
Excess (Deficiency) of Revenues over Expenditures	1,885	(80,945)	42	(93,495)	(172,513)
Other Financing Sources					
Transfers in	-	81,144	-	-	81,144
Special item - proceeds from sale of land	-	-	226,418	-	226,418
Net Change in Fund Balances	1,885	199	226,460	(93,495)	135,049
Fund Balances - Beginning	45,978	2,787	8,586	402,413	459,764
Fund Balances - Ending	\$ 47,863	\$ 2,986	\$ 235,046	\$ 308,918	\$ 594,813

See Notes to Supplementary Information

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Note 1 - Purpose of Schedules

Local Education Agency Organization Structure

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

Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the District and whether the District complied with the provisions of *Education Code* Section 43504.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Schedule of Financial Trends and Analysis

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

Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2021

Cuyama Joint Unified School District



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Governing Board
Cuyama Joint Unified School District
New Cuyama, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cuyama Joint Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Cuyama Joint Unified School District's basic financial statements and have issued our report thereon dated March 4, 2022.

Emphasis of Matter – Correction of Error of Prior Year Net Position and Fund Balance

As discussed in Note 14 to the financial statements, the District's prior-year governmental activities net position and the fund balance for the General Fund have been restated as July 1, 2020 to correct certain errors noted during our audit of the beginning balances. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Change in Accounting Principle

As discussed in Notes 1 and 15 to the financial statements, Cuyama Joint Unified School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. In addition, as discussed in Notes 1 and 15, the District revised its policy related to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and no longer elected to commit the fund balance for the Deferred Maintenance Fund. These have resulted in restatements of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

Internal Control over Financial Reporting

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

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

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying *schedule of financial statement findings*, as items 2021-001 and 2021-002, that we consider to be material weaknesses.

Compliance and Other Matters

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

Cuyama Joint Unified School District's Response to Findings

Cuyama Joint Unified School District's response to the findings identified in our audit are described in the accompanying *schedule of financial statement findings*. Cuyama Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Rancho Cucamonga, California
March 4, 2022



Independent Auditor's Report on State Compliance

To the Governing Board
Cuyama Joint Unified School District
New Cuyama, California

Report on State Compliance

We have audited Cuyama Joint Unified School District's (the District) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the District's compliance.

Compliance Requirements Tested

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

	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study - Course Based	No, see below
CHARTER SCHOOLS	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Charter School Facility Grant Program	No, see below

We did not perform procedures for Kindergarten Continuance because there were no Kindergarteners retained in 2020-2021 that were in Kindergarten in 2019-2020.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform District of Choice procedures because the program is not offered by the District.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

Basis for Qualified Opinion on School Accountability Report Card

As described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*, Cuyama Joint Unified School District did not comply with requirements regarding *the School Accountability Report Card*; refer to *State Awards Findings and Questioned Costs*, finding 2021-003. Compliance with such requirements is necessary, in our opinion, for Cuyama Joint Unified School District to comply with the requirements referred to above.

Qualified Opinion on School Accountability Report Card

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Cuyama Joint Unified School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2021.

Cuyama Joint Unified School District's Response to Finding

Cuyama Joint Unified School District's response to the noncompliance finding identified in our audit is described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*. Cuyama Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Unmodified Opinion on Each of the Other Programs

In our opinion, Cuyama Joint Unified School District complied, in all material respects, with the laws and regulations of the state programs referred to above for the year ended June 30, 2021, except as described in the accompanying *Schedule of State Compliance Findings and Questioned Costs*.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Rancho Cucamonga, California
March 4, 2022



Schedule of Findings and Questioned Costs
June 30, 2021

Cuyama Joint Unified School District

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

State Compliance

Type of auditor's report issued on compliance for programs	Qualified*
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*Unmodified for all programs except for the following
program which was qualified

Name of Program

School Accountability Report Card

The following finding represent material weaknesses related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. The findings have been coded as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
30000	Internal Control

Prior Period Restatement and Financial Statement Preparation (Material Weakness)

2021-001 30000

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

Condition

An internal control system design must include elements to accurately prepare financial statements without adjustments by the auditor. During the course of our engagement, we identified material misstatements of the beginning balances presented within the District's Statement of Net Position and General Fund, as reported on the 2019-2020 audited financial statements. The misstatements were caused by errors, which have been detailed in Note 14.

As detailed in Note 14, restatements due to errors resulted in \$141,281 decrease in the District's government-wide net position and a \$70,294 increase in the General Fund as reported on the 2019-2020 audited financial statements.

Questioned Costs

There were not questioned costs associated with the condition identified.

Context

The conditions were identified as a result of our initial audit of the beginning balances as of July 1, 2020. During our review of available District records and audit procedures performed related to prior period ending balances, the errors noted were identified.

Effect

Due to the net effect of the conditions identified, the District's prior period ending net position was overstated by \$141,281 and the General Fund was understated by \$70,294. The net effect of the errors resulted in misstatements that were not detected or prevented by the District's internal accounting control and review process.

Cause

The cause of the condition identified appears to be due to inadequate review processes related to the preparation of the District's year-end financial statements, which includes the related conversion, adjusting, and reclassifying journal entries in preparation of the government-wide financial statements.

Repeat Finding

No.

Recommendation

A thorough review of the District's financial statement, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

Corrective Action Plan and Views of Responsible Officials

A thorough review of the district's financial statement and any applicable entries will be performed prior to finalizing financial statements. Action to resolve this has already been implemented as noted that there were no adjustments the Unaudited Financial Report of June 30, 2021 (page 56). The preparation of the district financial statements originates in the district's business department. The business manager, along with the district's financial advisors at Santa Barbara County Education Office and with the guidance of the audit team, all work together to ensure accuracy when finalizing financial statements.

The district had been affected by a vacancy over in the business department for over a year, compounded with accumulated weaknesses of adequate internal control procedures. This resulted in an error in the record of construction in progress not being moved to the asset/depreciation schedule in the correct year, coding errors, late payments and associated fees at the beginning of the 2020-2021 fiscal year. When audit adjustments were to be made, a discrepancy was found that was presented to the newly contracted auditor for review. It was determined that the district should not make the adjustment because the prior year would need to be restated in the 2020-2021 audit.

Financial Statement Preparation of Student Activity Fund (Material Weakness)

2021-002 30000

Criteria or Specific Requirements

As a school district and custodian of associated student body funds, the District has a responsibility to ensure the safeguarding and accounting of those funds.

Condition

A material weakness in internal control over financial reporting - The District cannot provide documented evidence that all student body activity is captured within its accounting records.

Questioned Costs

There were not questioned costs associated with the condition identified.

Context

Cash held on behalf of students varies depending on the size of the student body at each of the respective schools. The District operated one K-8 elementary school and one 9-12 high school. Management of the District has obtained support for \$47 thousand of student activity funds deposited in District-controlled accounts. The District was unable to identify how much of the funds belonged to scholarship funds as they are comingled in the same bank accounts.

Effect

The District is continuing the development of its internal control process over the student activity funds and gathering all the information from the past years in order to reconcile the amounts that belong to scholarship funds.

Cause

The District had a short period where the business manager position was vacant and there had not been personnel reconciling the funds. The District has not completed implementing the procedures to accumulate the data necessary to support all audit steps fully.

Repeat Finding

No.

Recommendation

The District should formally document how it concluded that all student body funds and scholarship funds were recorded into the District's accounting records. Additionally, the District should adopt the procedures contained in the FCMAT ASB manual regarding custody and oversight of the student body funds.

Corrective Action Plan and Views of Responsible Officials

Research will be conducted into the history and documentation of the account and a review of the club/class activity and balances from prior years in order to reconcile the accounts. A scholarship fund will be established to separate appropriate balances. ASB officers and advisors will review and approve the associated reconciliation and transfers. Appropriate records will be kept in the future. The newly established Fund 08 will aid in tracking and transparency of student activity accounts. The business department staff will be responsible for the oversight necessary to make this correction.

Due to the commingling of scholarship funds with the high school ASB funds, an accurate balance of the high school ASB funds was not attained at the time of the 2020-2021 audit. ASB activities are for the benefit of all students, while a scholarship is for an individual and not allowable. Scholarship funds should have never been combined with the high school ASB account. The business department will continue to work with the student activity leaders to manage funds and internal control procedures to prevent such an occurrence in the future. It is important to maintain detailed records and follow the guidance presented in the FCMAT ASB Accounting Manual.

The following finding represents an instance of noncompliance and/or questioned cost relating to compliance with state laws and regulations. The finding has been coded as follows:

Five Digit Code
40000

AB 3627 Finding Type
State Compliance

2021-003 Code 40000 – School Accountability Report Card

Criteria or Specific Requirements

As required by California *Education Code* Section 33126(b) (8), the School Accountability Report Card (SARC) shall include, but is not limited to, the assessment of the safety, cleanliness, and adequacy of school facilities, including any need for maintenance.

Condition

The SARC among other information, includes a report on adequacy of school facilities, which is derived from the Facilities Inspection Tool (FIT). However, for two out of the two schools selected for testing, the information reported on the SARC was not consistent with the documentation on the FIT reports.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified as a result of our inquiry with the District's Facilities and Education Services Department personnel and through review of supporting documents.

Effect

The District has not complied with requirements identified in California *Education Code* Section 33126 (a) which states that the SARC shall provide data including adequacy of school facilities by which a parent can make meaningful comparisons between public schools.

Cause

The condition identified appears to have materialized primarily due to the lack of review process ensuring that current FIT data is included in the most updated published SARC.

Repeat Finding

No.

Recommendation

The District should ensure compliance with all the requirements identified in California *Education Code* Section 33126. The Facility Inspection Tools should be kept on file to substantiate the condition of the District's facilities as reported on the SARC. Additionally, the District should provide management oversight to employees responsible for performing key compliance requirements.

Corrective Action Plan and Views of Responsible Officials

The FIT data reports will be reviewed and utilized to ensure the most current data is included in the published SARC in the future. Appropriate dates will be recorded on the FIT data forms to accurately reference the school year being documented. The FIT data reports will be filed in a dedicated and accessible location for reference when preparing the SARC report. The maintenance lead and superintendent will inspect the facilities and the superintendent will oversee the reporting process.

The School Accountability Report Card (SARC) is an important tool required by California *Education Code* Section 33126 for parents to make comparisons between public schools. The district respects parental rights and involvement and values accuracy and transparency when reporting information about its schools.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Findings

2020-001 30000

Employee Reimbursements

Criteria

All employee reimbursements should follow the District's Board approved policy including that all receipts/invoices should be retained on file to document the items purchased.

Condition

During our examination of employee reimbursements, one reimbursement was missing a receipt.

Cause

District oversight.

Repeat Finding

No.

Effect

Potential misappropriation of District funds.

Recommendation

The District should ensure that all employee reimbursements have backup submitted prior to issuing the reimbursement to the employee. That backup documentation should then be filed with the reimbursement request.

Current Status

Implemented.

2020-002 30000

Credit Card

Criteria

All credit card statements should be paid on time to avoid unnecessary interest and late fee charges.

Condition

During our testing of the credit card transactions, we noted several balances went unpaid for awhile where the balance was not paid on time which resulted in interest and late fee charges including some Cal-Card account purchases made in 2017-18 that were not paid until July 2019 after the credit card provider canceled the card for lack of payment.

Cause

District oversight.

Repeat Finding

No.

Effect

Unnecessary use of District funds resulting from late fee charges and finance charges over the fiscal year.

Recommendation

The District should either tighten up their system for paying credit cards so they can be paid on time or disband the use of credit cards.

Current Status

Implemented.

2020-003 30000

Credit Card

Criteria

Monthly credit card statements should be approved prior to payment and when an employee of the District uses the District credit card, a copy of the receipt, or related backup, should be kept in order to substantiate the validity of the purchase.

Condition

All ten of the credit card statements selected in our test were missing approval signatures. Multiple transactions from the Credit Card statement paid on July 5, 2019 were missing receipts.

Cause

District oversight and lack of appropriate internal controls over approvals for the use of the credit cards.

Repeat Finding

Yes, see Finding 2019-005.

Effect

Potential for mistakes, fraudulent behavior, or misuse of District funds.

Recommendation

The District should ensure that all statement should be reviewed and approved by staff prior to payment. The District should also ensure that someone other than the employee making the purchase is the person approving the statements. The District should retain employees so that receipts are turned in each time a District credit card is used for a purchase.

Current Status

Implemented.

2020-004 30000

Associated Student Body

Criteria

For associated student body expenses, back-up should have proper approval signatures from both the ASB advisor and Principal, a check request form is required to be filled out and submitted, should have proper backup supporting the transactions, must be recalculated correctly, and should be able to be traced to the bank statement.

Condition

In fourteen out of the twenty transactions selected, back-up did not have either the ASB advisor, Principal or both signatures present. Ten transactions had no check request attached (nine of which had no back-up at all). One check was improperly calculated. The District could not produce the October bank statement. Due to this, five out of the twenty selected checks could not be traced to the bank statements in order to verify that they matched with the cash disbursed.

Cause

District oversight & clerical error in recalculating the amount.

Repeat Finding

Yes, see Finding 2019-003.

Effect

Potential for mistakes, fraudulent behavior, or misuse of District funds.

Recommendation

The District should review controls related to ASB disbursements, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

Current Status

Implemented.

2020-005

30000

Associated Student Body

Criteria

Internal control procedures must be followed when receiving money for Student Body Accounts. All deposits must have supporting documentation and must follow proper receipting procedures. Cash receipts for ASB events should be totaled and recalculated prior to deposit. Receipts for concessions sales should show a reconciliation for the quantities and prices of items sold.

Condition

Two of the twenty receipts tested did not have any supporting documentation. During our audit, one of the deposits for concessions were miscalculated because the total number of coins collected were not included. Four of the twenty receipts were for concession sales. Of the four concessions receipts, three were missing reconciliations for the quantities and prices of items sold.

Cause

Lack of training or knowledge of the ASB Accounting Manual or the California Education Code that governs ASB funds by the staff assigned to the ASB function & District oversight.

Repeat Finding

Yes, see Finding 2019-004.

Effect

Without any backup, student body funds are at an increased risk for misappropriation of assets.

Recommendation

Prepare and retain documentation of cash received for all student body related activities and events. The District should enforce internal control procedures to ensure that the collection of ASB funds contain sufficient and appropriate supporting documentation to be able to substantiate the amount of monies collected. Monies received should be recalculated and reviewed to ensure the proper amount was collected. The District should prepare reconciliations for all concession events to ensure that the proper amount of money is collected for the items that are sold.

Current Status

Implemented.

2020-006

30000

Clearing Account

Criteria

When the District deposits funds into the clearing account, checks should be written soon after to clear the account and ensure the revenue gets recorded in the District's general ledger.

Condition

During our examination of the clearing account, the District had a large balance still sitting in the clearing account since it had not been cleared to the County in a timely manner.

Cause

District oversight.

Repeat Finding

No.

Effect

Understatement of revenues for the fiscal year and potential for misappropriation of assets.

Recommendation

When the funds are deposited into the clearing account, checks to the District's County back account should be written in a timely matter, so the revenue gets recorded in the District's financial system.

Current Status

Implemented.

2020-007

30000

Cash & Investments

Criteria

All cash and investments accounts should be recorded and reconciled by the District.

Condition

During the confirmation process, the public fund CD was found to have not been recorded or reconciled in the Districts accounting system.

Cause

District oversight.

Repeat Finding

No.

Effect

A prior period adjustment was recorded in order to reconcile and report the account's balance.

Recommendation

The District should ensure that all cash and investment accounts are recorded in the accounting system and are reconciled throughout the year.

Current Status

Implemented.

2020-008

30000

Accounts Receivable

Criteria

Revenue from the current fiscal year that had not been received by the end of the fiscal year should be accrued at the end of the fiscal year.

Condition

During our test of receipts subsequent to year-end, one receipt from the 2019-20 fiscal year was not properly accrued as accounts receivable and thus the revenue was not recorded until the 2020-2021 fiscal year.

Cause

District oversight.

Repeat Finding

No.

Effect

Understatement of revenues in the fiscal year ended June 30, 2020.

Recommendation

The District should examine receipts after year-end and check the period the service, grant, or reimbursement was for in order to ensure the receipts are all recorded as revenue in the proper fiscal year.

Current Status

Implemented.

2020-009

30000

Payroll

Criteria

All employees should be compensated based on their position, step and range, and board approved salary schedule. Compensation should include all compensation as agreed upon on the Memorandum of Understanding between the representative groups and the School District. All employees have some kind of personnel action forms or contracts that should be signed and approved by the District Superintendent to acknowledge proper approval and authorization of positions and their specific pay rates.

Condition

The District did not create personnel action forms or any kind of signed agreements with its classified employees for the 2019-2020 fiscal year.

Cause

Lack of controls over documentation on classified employee salaries and wages.

Repeat Finding

No.

Effect

Unable to verify that classified employees received the correct payment for their time worked for their position.

Recommendation

The District should ensure that all employees are compensated based on the employee's position, approved step and range, and board approved salary schedule or any other approved agreement including stipends. The personnel action form or agreement should be signed by a District designated representative such as the Superintendent and by the employee, and then it should be filed with the employee's personnel record.

Current Status

Implemented.

2020-010 30000

Payroll

Criteria

Hourly employees should be paid according to the hours submitted on their timecard.

Condition

Out of twenty-five employee payments tested, five had no timecards on file to substantiate their hours worked, one employee was underpaid because they were improperly deducting a fifteen-minute break from their time, two where prep-period buy back hours paid were more than the hours reported on the time card, and two instances where employee leave hours used per the time card did not match with the hours reported in the payroll register and in their leave accrual schedule.

Cause

Lack of necessary controls over the payroll system and training on proper procedures.

Repeat Finding

No.

Effect

Several employees appeared to be either under or over-paid by up to a few hours and others had the potential for incorrect payments and thus incorrect salary and wage expense reported in the general ledger.

Recommendation

All employees who receive hourly compensation or compensation for additional hours worked must submit accurate timecards. Employees should be trained on proper procedures for reporting their hours worked. An internal control system must be established and implemented by management to ensure all timecards are submitted and reviewed and approved by designated personnel. Approved timecards must be matched to the payroll register for each payroll run before the run is authorized to ensure hours paid and leave used matches exactly with the approved timecards. Then the timecards must be properly filed and retained.

Current Status

Implemented.

State Award Findings

2020-011 70000

Instructional Materials

Criteria

In accordance with Education Code Section 60119, the governing board must; hold a public hearing or hearings at which the governing board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and shall make a determination, through a resolution, as to whether each pupil in each school in the district has sufficient textbooks or instructional materials before the end of the eighth week from the first day pupils attend school for that year.

Condition

In testing the compliance with the Education Code, we noted that no resolution was passed by the Board.

Effect

The District is not in compliance with instructional materials.

Cause

District oversight.

Repeat Finding

No.

Questioned Costs

\$0.

Recommendation

In the future, the District should adhere to Education Code 60119 and comply with all applicable procedures.

Current Status

Implemented.

2020-012 40000

Afterschool Education and Safety Program

Criteria

Attendance documentation supporting the reported numbers of students served for the ASES Program should be maintained by the school district in accordance with California *Education Code* Section 8482-8484.6.

Condition

In testing the supporting schedules for the ASES for one month of the 1st half of the school year, we noted 290 instances where the student was marked present yet the sign-in/out log was missing either a signed in or sign out or both and 1 instance where a student was marked absent yet they were properly signed in and out.

Effect

1st Half attendance is overstated by 289 students.

Cause

District oversight.

Repeat Finding

No.

Questioned Costs

\$0.

Recommendation

The District should implement controls to properly record attendance and ensure that all students are properly signed in and out daily and ensure ASES staff are properly trained on this requirement.

Current Status

Not applicable as the program was not required to be audited in 2020-2021.

2020-013

40000

Ratio of Administrative Employees to Teachers

Criteria

In accordance with Education Code Section 41402, a unified school district should have a maximum ratio of 8 administrative employees to 100 teachers.

Condition

In testing the compliance with the Education Code, it was noted the District was 1 administrative employee over the maximum allowed ratio.

Effect

The District is not in compliance with Education Code.

Repeat Finding

No.

Questioned Costs

\$61,275.

Recommendation

The District should adhere to Education Code and comply with the requirements.

Current Status

Implemented.



Financial and Performance Audits
Building Fund (Measure Q)
June 30, 2021

Cuyama Joint Unified School District

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Cuyama Joint Unified School District
Building Fund (Measure Q)
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June 30, 2021

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Financial Audit

Building Fund (Measure Q)

June 30, 2021

Cuyama Joint Unified School District



Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Cuyama Joint Unified School District
New Cuyama, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Cuyama Joint Unified School District's (the District), Building Fund (Measure Q), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure Q) of Cuyama Joint Unified School District as of June 30, 2021, and the change in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure Q are intended to present the financial position and the change in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Cuyama Joint Unified School District as of June 30, 2021, and the change in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2022, on our consideration of the District's Building Fund (Measure Q) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cuyama Joint Unified School District's Building Fund (Measure Q) internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's Building Fund (Measure Q) internal control over financial reporting and compliance.

Rancho Cucamonga, California
March 4, 2022

Cuyama Joint Unified School District
Building Fund (Measure Q)
Balance Sheet
June 30, 2021

Assets	
Investments	\$ 1,236,457
Accounts receivable	<u>1,186</u>
Total assets	<u><u>\$ 1,237,643</u></u>
Fund balance	
Restricted for capital projects	<u><u>\$ 1,237,643</u></u>

Cuyama Joint Unified School District
 Building Fund (Measure Q)
 Statement of Revenues, Expenditures, and Change in Fund Balance
 Year Ended June 30, 2021

Revenues	
Interest	<u>\$ 6,669</u>
Expenditures	
Current	
Professional/consulting services and operating expenses	2,190
Capital outlay	
Buildings and improvement of buildings	<u>233,445</u>
Total expenditures	<u>235,635</u>
Net Change in Fund Balance	(228,966)
Fund Balance - Beginning	<u>1,466,609</u>
Fund Balance - Ending	<u><u>\$ 1,237,643</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Cuyama Joint Unified School District (the District) Building Fund (Measure Q) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Cuyama Joint Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Cuyama Joint Unified School District used to account for Measure Q projects. The Building Fund was established to account for the expenditures of general obligation bonds issued under Measure Q. These financial statements are not intended to present fairly the financial position and results of operations of the Cuyama Joint Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure Q)

As of June 30, 2021, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Investments

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Santa Barbara County Treasury Investment Pool. The District maintains a Building Fund (Measure Q) investment of \$1,236,457 with the Santa Barbara County Treasury Investment Pool, with an average maturity of 735 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the Santa Barbara County Treasurer's Investment Pool is not required to be rated, nor has it been rated as of June 30, 2021.

Note 3 - Accounts Receivable

Accounts receivable at June 30, 2021, consisted of the following:

Interest	<u>\$ 1,186</u>
----------	-----------------

Note 4 - Commitments and Contingencies

As of June 30, 2021, the Building Fund (GO Bond) had the following commitments with respect to unfinished projects:

<u>GO Bond Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
High School HVAC	<u>\$ 1,000,000</u>	06/30/23

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (GO Bond) as of June 30, 2021.



Independent Auditor's Report
June 30, 2021

Cuyama Joint Unified School District



**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Governing Board and
Citizens Oversight Committee
Cuyama Joint Unified School District
New Cuyama, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Cuyama Joint Unified School District (the District) Building Fund (Measure Q) as of and for the year ended June 30, 2021, and the related notes of the financial statements, and have issued our report thereon dated March 4, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure Q are intended to present the financial position and the change in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Cuyama Joint Unified School District as of June 30, 2021, and the change in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Rancho Cucamonga, California
March 4, 2022

None reported.

Cuyama Joint Unified School District
Building Fund (Measure Q)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
Building Fund (Measure Q)
June 30, 2021

Cuyama Joint Unified School District



Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Cuyama Joint Unified School District
New Cuyama, California

We were engaged to conduct a performance audit of the Cuyama Joint Unified School District (the District) Building Fund (Measure Q) for the year ended June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measure Q) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than this specified party.

Rancho Cucamonga, California
March 4, 2022

Authority for Issuance

The General Obligation Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California *Education Code*, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Trustees of the District (the Resolution). The County has adopted a resolution pursuant to Section 1540(b) of the *Education Code*, which authorizes school districts and community college districts to issue bonds on their own behalf, and, pursuant to which, the Bonds are being issued by the District.

The District received authorization at an election held on June 7, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$6,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2016 Authorization). The Bonds represent the first and second series of the authorized bonds to be issued under the 2016 Authorization.

Purpose of Issuance

To improve the quality of education with funding that cannot be taken by the State; repair / replace leaky roofs; make health, safety and security improvements; upgrade inadequate electrical systems; improve student access to computers and modern technology; and modernize 50-year old classrooms, restrooms and buildings; shall the Cuyama Joint Unified School District issue \$6,000,000 of bonds at legal interest rates, with annual audits, an independent citizens' oversight committee, and NO money for teacher or administrative salaries?

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school District must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizens' oversight committee.

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure Q.
2. Determine whether salary transactions charged to the Building Fund were in support of Measure Q and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2021, were not reviewed, or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2021, for the Building Fund (Measure Q). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure Q as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure Q bond proceeds.
 - c. We selected all expenditures that were individually significant expenditures based on our assessment of materiality thresholds.

- d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, and projects for period starting July 1, 2020 and ending June 30, 2021.
3. Our sample included transactions totaling \$229,307. This represents 97 percent of the total expenditures of \$235,635.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure Q if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

The results of our tests indicated that, in all significant respects, the Cuyama Joint Unified School District has properly accounted for the expenditures held in the Building Fund (Measure Q) and that such expenditures were made for authorized bond projects.



Performance Audit
Building Fund (Measure Q)
June 30, 2021

Cuyama Joint Unified School District

Cuyama Joint Unified School District
Building Fund (GO Bond)
Schedule of Findings and Questioned Costs
June 30, 2021

None reported.

Cuyama Joint Unified School District
Building Fund (GO Bond)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

**Expanded Learning Opportunities
Program Plan Guide**

EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE

Prepared by:
Expanded Learning Division

California Department of Education
1430 N Street, Suite 3400
Sacramento, CA 95814-5901
916-319-0923



**This Program Plan Template Guide is required by California *Education Code (EC)*
Section 46120(b)(2)**

**Note: This cover page is an example, programs are free to use their own logos
and the name of their program.**

Expanded Learning Opportunities Program Plan Guide

Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

Local Educational Agency (LEA) Name: Cuyama Joint Unified School District

Contact Name: Alfonso Gamino

Contact Email: agamino@cuyamaunified.org

Contact Phone: 661-766-2642

Instructions: Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Cuyama Elementary School (TK-6th grade)
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____

Purpose

This template will aid LEAs in the development of a program plan as required by *EC* Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning

Expanded Learning Opportunities Program Plan Guide

experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

“Expanded learning opportunities” has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the *Quality Standards for Expanded Learning in California* (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

Expanded Learning Opportunities Program Plan Guide

1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the schoolsite or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

The program will offer opportunities for students to experience a safe and supportive environment as it will be conducted at the school site on campus. Students will already be here at the school for after school tutoring. The program will offer students the opportunity to hone their interaction skills as they collaborate and communicate with other students and program staff.

The after school staff has several years of experience and teachers also have many years of experience working with and modeling appropriate behaviors. Staff use appropriate communication to work with and to direct student activities. The after school program rules align with the regular school day rules to maintain consistency of expectations for all students.

Staff in the after school program use the continuous model of improvement to review and reflect each year and to make revisions as necessary to make the program more effective for students.

2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

The program will provide opportunities for students to experience active and engaged learning that supports and/or supplements but does not duplicate the instructional program. The tutorial will be focused on foundational skills in reading and math. There will also be activities in social emotional learning and hands-on enrichment activities. The district will also purchase learning recovery programs and materials to accelerate learning strategies and effectively address the learning gaps.

Homework assistance is provided in the after school program every day of the week (Monday - Friday) for a minimum of one hour. In addition, the staff also provides enrichment activities such as arts and crafts, physical education, and other activities that reinforce the Cuyama Joint Unified School District programs. The activities start with a Math and ELA focused hour, followed by the activities such as Art, PE, and other engaging hands-on activities.

The After School Program Director reviews and reflects on the successes of the

Expanded Learning Opportunities Program Plan Guide

3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

The program will provide tutorial for at-risk students who are struggling in reading and math. The intercessional and the summer program will focus on foundational math and reading as well as enrichment activities in the areas of science and the arts. Staff will be provided training in facilitating quality and engaging learning opportunities for all students.

The goal of the after-school program is to assist students in meeting the grade level standards. The staff leaders tutor and assist students in completing their homework. The after school staff work closely with the regular education teachers to review and discuss areas of academic and social emotional concerns so that the staff can support students in closing some of the gaps in their learning. In addition, the after-school staff plans activities that students have expressed an interest in to keep them motivated.

In addition, students will have more opportunities to engage with one another,

4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Students will be provided opportunities to engage in youth voice and leadership. Students will take the lead in making sure our school garden is properly maintained. Students will have opportunities to present to their classmates and to learn and improve their speaking and presentation skills. Students have opportunities to participate in small group projects where students collaborate, communicate, and present to the other students.

In addition, students are placed with an after-school adult staff member. Students are allowed choices for activities and projects to have student buy-in to their learning.

The after-school Program Director meets with the after-school staff to train and to provide direction on strategies for individual tutoring, small group, and whole class interactions. Students provide feedback to the after-school Program Director and to the staff regarding their interests so that staff can align activities to student interests

Expanded Learning Opportunities Program Plan Guide

5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programming.

The students will be provided nutritious snacks each day during the tutorial session hours of the programming. In addition, the students will receive nutritious breakfast and lunch during the summer school session. Students will be provided a variety of healthy snacks in order for students to engage in selecting healthy choices and healthy behaviors. The after-school staff selects the snacks to be served. Some of the snacks served include: milk, fruit, vegetables, and juice.

In PE, students are taught the rules and fair play. They learn and grow by actually engaging in the PE activities. The staff guides students in playing interesting and fun games/activities. While playing with others, students build social skills that will assist them in life. Some of the PE activities are the same ones students engage in during the regular school day to align both programs.

Students easily transition from the regular school day to the after-school program as both programs are at the site. After-school staff arrive the school prior to students

6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

This program is designed to address our cultural and linguistic diversity and provides opportunities for all students to experience their rich diversity, access, and equity to all. Our students will be provided the opportunity to attend the tutoring and/or ASES program during the day so that they can experience and learn from each other. In addition, a diverse group of students will be provided the opportunity to enroll in summer school and continue to focus on closing the learning gaps.

Examples of student activities to address this area include: reviewing multiple sources of students from different countries, students providing reports, having a multicultural day at school. Students can also do research about their culture and traditions, arts, and history and report to their colleagues.

All students will be provided the same choices and opportunities. Students will take on leadership roles to support and coach their peers who require assistance with mobility, language, and/or academic skills.

Expanded Learning Opportunities Program Plan Guide

7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

Cuyama Joint Unified School District has a highly qualified teaching staff and a highly experienced classified support staff. After-school staff already provide five days of after-school activities. Our teachers will be encouraged to provide between one day and up to four days of tutoring for our students. In addition, the teachers may provide an intercessional session for students when they are off. Classified staff will provide support to students during the school year during the after school program.

Cuyama Joint Unified School District will meet the ongoing assurance for the program. Our after-school staff is experienced and they meet the requirements to be an after school staff member. All staff are required to complete the background check. All of our after school staff meet the requirements to be a staff leader.

After school staff members are provided staff development by the Director of After School program.

8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

The program vision: All students are making significant growth year over year on the CAASPP annual assessment.

Mission: It is the mission of this program to narrow and close the achievement gap over time.

Purpose: The purpose of this program is to focus on the At-risk students and their foundational reading and math skills. The purpose includes addressing the learning gaps and closing the achievement gap.

Expanded Learning Opportunities Program Plan Guide

9—Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

The district will work with the ASES after-school program to collaborate. In addition, the district will work with Blue Sky to provide some enrichment activities for our students throughout the school year and explore opportunities during the summer school session.

One example that students are currently doing is providing their Cuyama story to the Blue Sky staff. The school site is also working with Blue Sky to bring artists to the school to work with our students.

The After School Program Director provides monthly professional development in-service and direction so that all staff members work in collaboration.

The Director is always looking for ways to bring in visitors to enrich the after-school program experience. With Covid-19, the program has had to limit visitors for now.

10—Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

The district will monitor student progress using the CAASPP scores in ELA, Math, and Science. The district will review these scores and have sessions with staff on how we can make more academic gains for our students. It is the goal for student performance to increase each and every year. The district will present the annual CAASPP ELA, Math, and Science scores to our staff, board, and community. The Continuous Improvement Plan aligns with the district's Local Control Accountability Plan (LCAP).

The ELO program will use the Quality Standards for Expanded Learning to assess program quality. These standards will also be used to revise areas to improve each year.

The Director provides staff, each year, to review the program and discuss possible changes to improve outcomes.

Expanded Learning Opportunities Program Plan Guide

11—Program Management

Describe the plan for program management.

The plan will be managed by the District Superintendent. The Business Manager will manage the finances to make sure that the plan runs well and is making a difference.

The site has a binder document identifying each program leader. The leaders are responsible for their assigned students. Attendance is tracked by month. Students are present or absent each day. Students are added to the rosters or dropped from program if they are not showing up.

The Cuyama Joint Unified School District ELO-P funding is expected to be \$56,171 dollars and can be expended by June 30, 2023.

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

This ELO-Plan funding will be used to create one comprehensive and Universal Expanded Learning Program. The requirements for the ASES program and the ELO-P will guide our program processes. The goal is to have more students serviced and not have duplication. In addition, the ASES and the ELO-P plan support the larger Local Control Accountability Plan that the district will adopt in June of 2022. In the LCAP plan, the academic goals are measured using the CAASPP performance scores. This plan also aligns with the implementation of the UTK plan as well.

ELO-P funding will be used to support students in the After School Program. Field trips will be considered in the planning of using the funds. Visits to aquariums, county, state, and national parks will provided ELO for all students enrolled in summer school and possibly in after-school program. Fields trips taken will be

Expanded Learning Opportunities Program Plan Guide

Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

Cuyama Joint Unified School District is a very small district. Total K-12 ADA is 172. We already have a very qualified teacher teaching TK and K and she has been doing this assignment for many years. The district already has the staff to work in this program and the curriculum and program will be evaluated to address this younger age group.

In addition, the district will use Edjoin and our district website to advertise vacant positions or new positions. For new positions, the district will look for personnel who has had experience working with TK and K students. Staff will receive training and Professional Development in working with these TK and K students. The district will need to make sure that the ratio of 10:1 is maintained at this level. Staff will be rotated if needed to maintain the proper ratio.

Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

Here is the schedule to be provided to TK and K students in 2022-2023

8:15 a.m. - 2:45 p.m. Regular school day

2:45 - 3:00 p.m. Transition to After School

3:00 - 4:00 p.m. Homework/tutoring/SRA reading lab

4:00 - 5:00 p.m. PE and Expanded learning opportunities. Computer lab/library

5:00 - 5:45 p.m. Art, crafts, activities.

5:45 - 6:00 p.m. - Pick up time/closing

(ASES and/or after school ELO-P tutoring will be offered to TK and K students that request the 9 hours for every day of the regular school day.

Sample Summer School:

8:00 - 9:00 a.m. Math

9:00 - 9:45 a.m. ELA

Expanded Learning Opportunities Program Plan Guide

Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:

EC Section 46120(b)(2):

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

EC Section 46120(b)(1)(B):

For at least 30 non-schooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

Expanded Learning Opportunities Program Plan Guide

EC Section 46120(b)(3):

[LEAs] shall prioritize services provided pursuant to this section at school sites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

EC Section 46120(b)(4):

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

EC Section 46120(b)(6):

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

EC Section 46120(c):

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

EC Section 8482.3(d):

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

EC Section 8482.6:

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program

Expanded Learning Opportunities Program Plan Guide

that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

EC sections 8483.4 and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 8482.3(c)(1)(A–B):

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

**BEFORE THE GOVERNING BOARD OF THE
CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

Reducing or Eliminating Certain Classified
Positions for the 2022-2023 School Year

Resolution No. 2022-007

WHEREAS, section 45117 of the Education Code requires action by the Governing Board in order to reduce or eliminate services and permit the layoff of classified employees; and

WHEREAS, the District Superintendent has recommended to the Governing Board that certain classified positions be reduced or eliminated due to lack of work or lack of funds no later than the beginning of the 2022-2023 school year; and

WHEREAS, the Governing Board has determined that it is in the best interest of the District, and the welfare of the students thereof, to reduce or discontinue certain classified positions due to lack of work or lack of funds no later than the beginning of the 2022-2023 school year; and

WHEREAS, as a result of the reduction or elimination of certain classified positions due to lack of work or lack of funds in Resolution No. 2022-003, it is necessary to reduce the number of classified employees of the District.

NOW THEREFORE, BE IT RESOLVED by the Governing Board of the Cuyama Joint Unified School District:

1. That each of the above recitals is true and correct.

2. That the Governing Board resolves to dismiss the following named classified employees at the end of the current school year in accordance with the Superintendent's recommendation made prior to March 15, 2022, and instructs the Superintendent to notify each employee of this decision on or before May 14, 2022. This decision is effective immediately.

Angelica Mora

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Cuyama Joint Unified School District of Santa Barbara County, California, at an official and public meeting thereof held on March 10, 2022, by the following vote:

AYES: _____
(Name(s) of Board Members)

NAYES: _____
(Name(s) of Board Members)

ABSTENTIONS: _____
(Name(s) of Board Members)

ABSENCES: _____
(Name(s) of Board Members)

DATED: _____

GOVERNING BOARD OF THE
CUYAMA JOINT UNIFIED SCHOOL DISTRICT

By: _____

Title: Board President



REQUIRES BOARD ACTION

Due: Tues. March 15—return ballot in enclosed envelope

January 31, 2022

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Dr. Susan Heredia, CSBA President
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

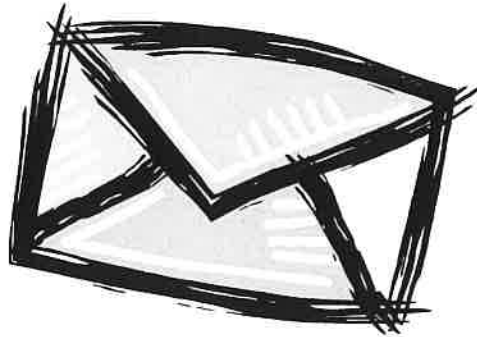
Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots



**BALLOTS SHOULD BE RETURNED IN THE
ENCLOSED ENVELOPE; HOWEVER, SHOULD
THE ENVELOPE BECOME MISPLACED; PLEASE
USE YOUR STATIONERY AND RETURN TO:**

**CSBA
DELEGATE ASSEMBLY ELECTIONS
3251 BEACON BLVD.
WEST SACRAMENTO, CA 95691**

**ON THE BOTTOM LEFT CORNER OF THE
ENVELOPE, WRITE THE REGION OR
SUBREGION NUMBER (THIS NUMBER APPEARS
ON THE BALLOT AT THE TOP).**

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT
SUBREGION 11-A
(Santa Barbara County)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024

**denotes incumbent*

☐

Peter Wright (College ESD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 11 – 9 Delegates (9 elected)

Director: Sabrena Rodriguez (Ventura USD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 11-A (Santa Barbara)

Wendy Sims-Moten (Santa Barbara USD), term expires 2022

Luz Reyes-Martin (Goleta Union SD), term expires 2023

Subregion 11-B (Ventura)

Matthew Almaraz (Ventura USD), term expires 2023

Darlene Bruno (Hueneme SD), term expires 2022

Efrain Cazares (Oceanview SD), term expires 2022

Debra Cordes (Oxnard SD), term expires 2022

Lauren Gill (Conejo Valley USD), term expires 2022

Jeri Mead (Santa Paula USD), term expires 2023

County Delegate:

Rachel Ulrich (Ventura COE), term expires 2023

<u>Counties</u>

Santa Barbara (Subregion A)

Ventura (Subregion B)

Delegate Assembly
Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nomination@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Peter Wright Date: 1/25/2022

Name: Peter Wright CSBA Region & subregion #: _____

District or COE: College School District Years on board: 1

Profession: College Professor Contact Number (☒ Cell ☐ Home ☐ Bus.): (805) 452-1075

Primary E-mail: peter.wright.805@gmail.com

Are you an incumbent Delegate? ☐ Yes ☒ No If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

CSBA has been one of my favorite sources of information to recommend to my fellow board members. I will be an advocate for CSBA and the conditions children thrive in.

Please describe your activities and involvement on your local board, community, and/or CSBA.

- Former CSBA Programs & Policy Officer
- Committee Oversight on local high school board
- Former trustee at Occidental College

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Keeping up the great work of keeping board members informed - especially during this polarized time

Cuyama Joint Unified School District

2022-2023 District Instructional Calendar

JULY 2022							JANUARY 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2							
3	4	5	6	7	8	9	1	2	3	4	5	6	7
10	11	12	13	14	15	16	8	9	10	11	12	13	14
17	18	19	20	21	22	23	15	16	17	18	19	20	21
24	25	26	27	28	29	30	22	23	24	25	26	27	28
31							29	30	31				
AUGUST 2022							FEBRUARY 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30	31				26	27	28				
SEPTEMBER 2022							MARCH 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3				1	2	3	4
4	5	6	7	8	9	10	5	6	7	8	9	10	11
11	12	13	14	15	16	17	12	13	14	15	16	17	18
18	19	20	21	22	23	24	19	20	21	22	23	24	25
25	26	27	28	29	30		26	27	28	29	30	31	
OCTOBER 2022							APRIL 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1							1
2	3	4	5	6	7	8	2	3	4	5	6	7	8
9	10	11	12	13	14	15	9	10	11	12	13	14	15
16	17	18	19	20	21	22	16	17	18	19	20	21	22
23	24	25	26	27	28	29	23	24	25	26	27	28	29
30	31						30						
NOVEMBER 2022							MAY 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5							
6	7	8	9	10	11	12		1	2	3	4	5	6
13	14	15	16	17	18	19	7	8	9	10	11	12	13
20	21	22	23	24	25	26	14	15	16	17	18	19	20
27	28	29	30				21	22	23	24	25	26	27
							28	29	30	31			
DECEMBER 2022							JUNE 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3					1	2	3
4	5	6	7	8	9	10	4	5	6	7	8	9	10
11	12	13	14	15	16	17	11	12	13	14	15	16	17
18	19	20	21	22	23	24	18	19	20	21	22	23	24
25	26	27	28	29	30	31	25	26	27	28	29		

Important Dates

8/16-8/19- Teacher work days
8/22 – First Day of School
 9/1-ES Back to School Night
 9/15- High School Back to School Night
 10/14 – End of 1st Quarter HS
 11/4 – End of 1st Trimester ES
 Nov. –Min. Days ES - Parent Conferences. (TK-8) (TBD)
 11/23-11/25 – Thanksgiving Break
 12/12-12/16 – Semester Exams HS
 12/16 – End of 1st Semester HS
 12/16 – Min. Day ES and HS
 12/19-1/6 – Winter Break
 1/9 – School resumes
 3/3 – End of 2nd Trimester ES
 3/17 – End of 3rd Quarter HS
 4/6 – Min. Day ES and HS
 *4/7 – Snow Day – if needed
 4/10-4/14 – Spring Break
 6/5-6/9 – Final Exams HS
6/8 –8th Grade Graduation
6/9 – Last Day of School – ES and HS
6/9 – High School Graduation
 6/9 – Min. Day ES and HS
 6/9 - End 2nd Semester HS/3rd Trimester ES

Holidays (District Office Closed)

7/4 – Independence Day (Observed)
 9/5 – Labor Day
 11/11 – Veteran’s Day
 11/24 – Thanksgiving
 12/26 – Christmas (Observed)
 1/2 – New Year’s Day (Observed)
 1/16 – Martin Luther King Day
 2/13 – Lincoln’s Holiday
 2/20 – President’s Day
 5/29 – Memorial Day

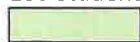



Early Release Days

Elementary School Early Release Days:
 Mondays – 8:20-1:45

Cuyama High School Early Release Days:
 Mondays – 8:00-2:00

Minimum Day Release
 Elementary School: 12:05 p.m.
 High School: 12:15 p.m.
Bold borders = Minimum Day: Check Important Dates above to see if it applies to ES only or to both EL & HS

Starting and Ending Times: TK-8th grade: 8:20 a.m. – 2:45 p.m. High School: 8:00 a.m. – 3:00 p.m.
 180 Student Days 184 Teacher Days 1st Semester-80 Days 2nd Semester-100 Days

 School Days	 No School/Vacation/Holidays
 Board Meeting	 Indicates Holidays

December 21, 2021



Van DoReynoso, MPH, PhD Director
Brennan, Jennifer, CPA Chief Financial Officer
Pulgar, Brian, BA, PHA, RN Deputy Director
Doris, Elizabeth, Deputy Director
Dana, Gaudin, LGSW Interim Deputy Director
Polly, Stubbins, PhD, MPH Medical Director
Henning, Amy, MD Health Officer

Public Health Administration

300 North San Antonio Road • Santa Barbara, CA 93110-1316
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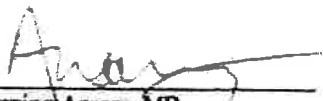
HEALTH OFFICIALS AB 361 SOCIAL DISTANCE RECOMMENDATION


Issued: September 28, 2021

COVID-19 disease prevention measures, endorsed by the Centers for Disease Control and Prevention, include vaccinations, facial coverings, increased indoor ventilation, handwashing, and physical distancing (particularly indoors).

Since March 2020, local legislative bodies such as commissions, committees, boards, and councils have successfully held public meetings with teleconferencing as authorized by Executive Orders issued by the Governor. Using technology to allow for virtual participation in public meetings is a social distancing measure that may help control transmission of the SARS-CoV-2 virus. Public meetings bring together many individuals (both vaccinated and potentially unvaccinated), from multiple households, in a single indoor space for an extended time. For those at increased risk for infection, or subject to an isolation or quarantine order, teleconferencing allows for full participation in public meetings, while protecting themselves and others from the COVID-19 virus.

Utilizing teleconferencing options for public meetings is an effective and recommended social distancing measure to facilitate participation in public affairs and encourage participants to protect themselves and others from the COVID-19 disease. This recommendation is further intended to satisfy the requirement of the Brown Act (specifically Gov't Code Section 54953(e)(1)(A)), which allows local legislative bodies in the County of Santa Barbara to use certain available teleconferencing options set forth in the Brown Act.


Henning Ansorg, MD
Public Health Officer
County of Santa Barbara


Van Do-Reynoso, MPH, PhD
Public Health Director
County of Santa Barbara

Healthy people, healthy community, healthy environment.

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-1-22

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS on March 12, 2021, I issued Executive Order N-25-20, paragraph 11, and on March 17, 2020, I issued Executive Order N-29-20, paragraph 3, waiving certain requirements that public meetings of state bodies occur in-person; and

WHEREAS on June 11, 2021, I issued Executive Order N-08-21 to roll back certain provisions of my COVID-19-related Executive Orders and to clarify that other provisions remained necessary to help California respond to, recover from, and mitigate the impacts of the COVID-19 pandemic; and

WHEREAS paragraph 42 of Executive Order N-08-21 specified that the waiver of requirements that public meetings of state bodies occur in-person would be valid through September 30, 2021; and

WHEREAS on September 16, 2021, I signed into law Assembly Bill 361 (AB 361), which amended the Government Code and Education Code to provide additional flexibility for state bodies to conduct public meetings via teleconference through January 31, 2022; and

WHEREAS since Thanksgiving, the statewide seven-day average case rate has increased by 805% and the number of COVID-19 hospitalized patients has increased by 154%; and

WHEREAS this surge is being driven by the recent emergence of the Omicron variant, which has recently been estimated to account for approximately 70% of cases sequenced nationally; and

WHEREAS early data suggest that the Omicron variant is more transmissible than the Delta variant; and

WHEREAS requiring large numbers of individuals to gather, and potentially travel long distances, for in-person public meetings could potentially, and unnecessarily, expose numerous people to COVID-19, further contribute to the ongoing surge in cases caused by the Omicron variant, compound disruptions to our economy, and undermine public health measures during the current State of Emergency; and

WHEREAS when the Legislature considered AB 361 this past fall, the Omicron variant had not emerged, and the virus had not demonstrated the ability to evade immunity; and

WHEREAS in light of the present surge in cases due to the Omicron variant, and to protect the public health and safety, it is necessary to temporarily extend the flexibilities for state bodies to conduct teleconferences under AB 361 beyond January 31, 2022, to provide state bodies the option of conducting public meetings remotely to reduce the risk of in-person exposure to members of the staff body, staff, and members of the public; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with the statutes specified in this Order would prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of the COVID-19 pandemic.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, and in particular, Government Code sections 8567, 8571, and 8627 do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. The sunset dates in Education Code section 89305.6, subdivision (g), and Government Code section 11133, subdivision (g), are suspended until March 31, 2022.
2. This Order shall expire at 11:59 p.m. on April 1, 2022.

I FURTHER DIRECT that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 5th day of January 2022.



GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY WEBER, PH.D.
Secretary of State



TOMÁS J. ARAGÓN, M.D., Dr.P.H.
State Public Health Officer & Director

State of California—Health and Human
Services Agency
**California Department of
Public Health**



GAVIN NEWSOM
Governor

February 28, 2022

TO: All Californians

SUBJECT: Guidance for the Use of Face Masks

Related Materials: [Face Coverings Q&A](#) | [Face Coverings Fact Sheet \(PDF\)](#) | [Face Mask Tips and Resources](#) | [Face Shields Q&A \(PDF\)](#) | [Safe Schools for All Hub](#) | [More Home & Community Guidance](#) | [All Guidance](#) | [More Languages](#)

Updates as of February 28, 2022:

- Effective March 1, 2022, the requirement that unvaccinated individuals mask in indoor public settings will move to a strong recommendation that all persons, regardless of vaccine status, continue indoor masking.
- Universal masking shall remain required in specified high-risk settings.
- After March 11, 2022, the universal masking requirement for K-12 and Childcare settings will terminate. CDPH strongly recommends that individuals in these settings continue to mask in indoor settings when the universal masking requirement lifts.

Guidance For the Use of Masks

Background

California has used science to guide our health protection strategies throughout the pandemic. Data show that because of these strategies, we have saved lives. COVID-19 cases and hospitalization continue to decline across the state. Since February 14, cases have declined by 66% and hospitalizations have declined by 48%. This is due in large part to the collective efforts of Californians to get vaccinated, get boosted, and wear masks indoors.

A universal indoor masking requirement was reinstated on December 15, 2021, to add a layer of mitigation as the Omicron variant, a Variant of Concern as labeled by the World Health Organization, increased in prevalence across California, the United States, and the world and spread much more easily than the original SARS-CoV-2 virus and the Delta variant. Implementing the universal masking requirement in all indoor public settings during the winter season was an important tool to decrease community transmission and protect critical healthcare system capacity during the highly infectious Omicron surge. Since the peak in case rates during the Omicron surge in early January 2022, the dramatic surge in cases and hospitalizations due to the highly infectious Omicron variant over the last two months has declined significantly. Californians have also become increasingly knowledgeable about how to protect themselves and their loved ones with effective masks when there may be risk of COVID-19 exposure or transmission. Accordingly, CDPH amended this masking guidance to allow the universal indoor masking requirement to expire on February 15, 2022 as scheduled.

The COVID-19 vaccines remain effective in preventing serious disease, hospitalization, and death from the SARS-CoV-2 virus. Vaccination continues to remain the ultimate exit strategy out of the COVID-19 pandemic. While the percentage of Californians fully vaccinated and boosted continues to increase, we continue to have areas of the state where vaccine coverage is low, putting individuals and communities at greater risk for COVID-19. As a state, we need to remain vigilant.

Accordingly, effective March 1, 2022, the requirement for unvaccinated persons to mask in indoor public settings and businesses is being replaced by a **strong recommendation** that all persons, regardless of vaccination status, continue to mask while in indoor public settings and businesses.

As we've shown in our SMARTER Plan, masks, especially those that offer the best fit and filtration (e.g., N95s, KN95s, KF94s), remain a critical component of our multi-layered approach for protection against COVID-19 infection. A series of cross-sectional surveys in the U.S. suggested that a 10% increase in self-reported mask wearing tripled the likelihood of slowing community transmission.[1] Our recently published case-control study conducted in California from February 18 to December 1, 2021 demonstrated that consistently wearing a face mask or respirator in indoor public settings reduces the risk of acquiring SARS-CoV-2 infection. [2]. Masks also remain a critical component for protecting those that are most vulnerable in our communities, including the unvaccinated, the immunocompromised, or those at risk for severe disease and illness.

Throughout this pandemic, the masking requirement in California schools has allowed us to keep schools open when compared to other parts of the country. California accounts for roughly 12% of all U.S. students, but accounted for only 1% of COVID-19 related school closures during the Omicron surge. Nationally during the Delta surge in July and August 2021, jurisdictions without mask requirements in schools experienced larger increases in pediatric case rates, and school outbreaks were 3.5 times more likely in areas without school mask requirements. [3], [4]. Current projections show that statewide, the declines we are seeing in cases and hospitalizations will continue. Accordingly, after **March 11, 2022**, the universal masking requirement for K-12 and Childcare settings will terminate. CDPH **strongly recommends** that individuals in these settings continue to mask in indoor settings when the universal masking requirement lifts. Masking will continue to be an important layer of protection along with the continued recommendations around vaccinations, testing and ventilation, to keep schools a safe environment, even as case rates and hospitalizations decline.

CDPH is maintaining the masking requirements in specified **high-risk settings**, consistent with CDC recommendations. This allows us to continue protecting our most vulnerable populations and the workforce that delivers critical services in these settings.

Finally, CDPH is maintaining the requirement that businesses and venue operators, including K-12 school and childcare settings, must allow any individual to wear a mask if they desire to.

In workplaces, employers are subject to the Cal/OSHA COVID-19 Emergency Temporary Standards (ETS) or in some workplaces the Cal/OSHA Aerosol Transmissible Diseases (ATD) Standard and should consult those regulations for additional applicable requirements.

Local health jurisdictions and entities may continue to implement additional requirements that go beyond this statewide guidance based on local circumstances.

These requirements and recommendations will continue to be updated as CDPH continues to assess conditions on an ongoing basis.

Masking Requirements

Masks are required for all individuals in the following indoor settings, regardless of vaccination status. Surgical masks or higher-level respirators (e.g., N95s, KN95s, KF94s) with good fit are highly recommended.

- Indoors in K-12 schools[6], childcare[7] (through March 11, 2022)*
- On public transit[5] (examples: airplanes, ships, ferries, trains, subways, buses, taxis, and ride-shares) and in transportation hubs (examples: airport, bus terminal, marina, train station, seaport or other port, subway station, or any other area that provides transportation)
- Emergency[8] shelters and cooling and heating centers[9]
- Healthcare settings[10] (applies to all healthcare settings, including those that are not covered by the State Health Officer Order issued on July 26, 2021)**
- State and local correctional facilities and detention centers[11]
- Homeless shelters[12]
- Long Term Care Settings & Adult and Senior Care Facilities[13]

*After March 11, the universal masking requirement for K-12 and Childcare settings will terminate. CDPH strongly recommends that individuals in these settings continue to mask in indoor settings when the universal masking requirement lifts. For additional information on types of masks for children, the most effective masks, and ensuring a well-fitted mask, individuals should refer to CDPH Masks for Kids: Tips and Resources.

**In certain healthcare situations or settings surgical masks are required. See State Health Officer Order, issued on July 26, 2021, for a full list of high-risk congregate and other specifically enumerated healthcare settings where surgical masks are required for unvaccinated workers. The Order also includes recommendations for respirator use for unvaccinated workers in healthcare and long-term care facilities in situations or settings not covered by Cal/OSHA ETS or ATD.

Additionally, masks **are strongly recommended for all persons, regardless of vaccine status**, in indoor public settings and businesses (examples: retail, restaurants, theaters, family entertainment centers, meetings, state and local government offices serving the public). Surgical masks or higher-level respirators (e.g., N95s, KN95s, KF94s) with good fit are highly recommended.

For additional information on types of masks, the most effective masks, and ensuring a well-fitted mask, individuals should refer to CDPH Get the Most out of Masking and see CDPH Masking Guidance Frequently Asked Questions for more information.

***Guidance for Businesses, Venue Operators or Hosts**

In settings where masks are strongly recommended, businesses, venue operators or hosts should consider:

- Providing information to all patrons, guests and attendees regarding masking recommendations for all persons, regardless of vaccine status.
- Providing information to all patrons, guests and attendees to consider better fit and filtration for masks [Surgical masks or higher-level respirators (e.g., N95s, KN95s, KF94s) with good fit are recommended over cloth masks].
- Requiring all patrons to wear masks, especially when risk in the community may be high, or if those being served are at high-risk for severe disease or illness.
- Requiring attendees who do not provide proof of vaccination to enter indoor Mega Events to continue masking during the event, especially when not actively eating or drinking.

No person can be prevented from wearing a mask as a condition of participation in an activity or entry into a business.

Exemptions to masks requirements

The following **individuals** are exempt from wearing masks at all times:

- Persons younger than two years old. Very young children must not wear a mask because of the risk of suffocation.
- Persons with a medical condition, mental health condition, or disability that prevents wearing a mask. This includes persons with a medical condition for whom wearing a mask could obstruct breathing or who are unconscious, incapacitated, or otherwise unable to remove a mask without assistance.
- Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication.
- Persons for whom wearing a mask would create a risk to the person related to their work, as determined by local, state, or federal regulators or workplace safety guidelines.

- [1] Rader B, White LF, Burns MR, et al. Mask-wearing and control of SARS-CoV-2 transmission in the USA: a cross-sectional study. *The Lancet Digital Health*. 2021;3(3):e148–e157.
- [2] Andrejko KL, Pry JM, Myers JF, et al. Effectiveness of Face Mask or Respirator Use in Indoor Public Settings for Prevention of SARS-CoV-2 Infection — California, February–December 2021. *MMWR Morb Mortal Wkly Rep*. ePub: 4 February 2022
- [3] Jehn M, McCullough JM, Dale AP, Gue M, Eller B, Cullen T, Scott SE. Association between K–12 school mask policies and school-associated COVID-19 outbreaks — Maricopa and Pima Counties, Arizona, July–August 2021. *MMWR Morb Mortal Wkly Rep*. 2021; 70(39):1372–1373.
- [4] Budzyn SE, Panaggio MJ, Parks SE, Papazian M, Magid J, Eng M, Barrios LC. Pediatric COVID-19 cases in counties with and without school mask requirements — United States, July 1–September 4, 2021. *MMWR Morb Mortal Wkly Rep*. 2021; 70(39):1377–1378.
- [5] CDC Requirement for Face Masks on Public Transportation Conveyances and at Transportation Hubs
- [6] CDC Guidance for COVID-19 Prevention in K-12 Schools
- [7] CDC COVID-19 Guidance for Operating Early Care and Education/Child Care Programs
- [8] CDC's Interim Guidance for General Population Disaster Shelters During the COVID-19 Pandemic
- [9] CDC COVID-19 and Cooling Centers
- [10] CDC Interim Infection Prevention and Control Recommendations for Healthcare Personnel During the Coronavirus Disease 2019 (COVID-19) Pandemic
- [11] CDC Interim Guidance on Management of Coronavirus Disease 2019 (COVID-19) in Correctional and Detention Facilities
- [12] CDC Interim Guidance for Homeless Service Providers to Plan and Respond to Coronavirus Disease 2019 (COVID-19)
- [13] CDC Nursing Homes and Long-Term Care Facilities

California Department of Public Health
 PO Box, 997377, MS 0500, Sacramento, CA 95899-7377
 Department Website ([cdph.ca.gov](https://www.cdph.ca.gov))



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Theresa King Telephone: 661-766-4104
Title: Business Manager E-mail: tking@cuyamaunified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,723,301.97	2,776,870.00	1,549,522.77	2,775,294.00	(1,576.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,945.00	38,118.56	22,947.56	33,454.56	(4,664.00)	-12.2%
4) Other Local Revenue		8600-8799	115,703.00	111,303.00	42,200.90	91,978.00	(19,325.00)	-17.4%
5) TOTAL, REVENUES			2,875,949.97	2,926,291.56	1,614,671.23	2,900,726.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	956,186.40	903,863.80	467,985.73	931,165.58	(27,301.78)	-3.0%
2) Classified Salaries		2000-2999	420,884.69	391,912.80	229,782.67	378,141.73	13,771.07	3.5%
3) Employee Benefits		3000-3999	520,325.95	489,532.74	267,132.74	498,944.72	(9,411.98)	-1.9%
4) Books and Supplies		4000-4999	85,833.00	152,257.84	99,425.19	184,333.62	(32,075.78)	-21.1%
5) Services and Other Operating Expenditures		5000-5999	393,078.00	362,113.00	269,098.25	402,014.51	(39,901.51)	-11.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	24,500.00	(24,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	429,895.64	429,895.64	55,947.84	474,637.64	(44,742.00)	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,688.99)	(23,688.99)	0.00	(46,017.92)	22,328.93	-94.3%
9) TOTAL, EXPENDITURES			2,782,514.69	2,705,886.83	1,389,372.42	2,847,719.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,435.28	220,404.73	225,298.81	53,006.68		
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	79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
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	(30,342.21)	(30,342.21)	0.00	(9,377.49)	20,964.72	-69.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(109,610.21)	(109,610.21)	0.00	(85,850.52)		

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)			(16,174.93)	110,794.52	225,298.81	(32,843.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,209.25	329,170.49		329,170.49	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)			158,209.25	329,170.49		329,170.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,209.25	329,170.49		329,170.49		
2) Ending Balance, June 30 (E + F1e)			142,034.32	439,965.01		296,326.65		
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	0.01	1,025.58		0.00		
instructional supplies	1100	9780		1,025.56				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	142,034.31	438,939.43		296,326.65		
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	1,263,574.00	1,316,933.00	395,665.59	1,315,567.00	(1,366.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	60,921.00	232,476.00	46,556.00	334,102.00	101,626.00	43.7%
State Aid - Prior Years		8019	0.00	0.00	412,492.81	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,628.81	5,942.81	1,918.04	5,942.81	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,465,677.69	1,425,736.14	541,799.82	1,425,736.14	0.00	0.0%
Unsecured Roll Taxes		8042	54,920.04	53,190.04	45,266.95	57,355.34	4,165.30	7.8%
Prior Years' Taxes		8043	(3,400.25)	83.75	720.67	83.75	0.00	0.0%
Supplemental Taxes		8044	69,261.68	122,009.26	55,734.89	122,009.26	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	89,156.00	84,080.00	0.00	54,355.70	(29,724.30)	-35.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,009,738.97	3,240,451.00	1,500,154.77	3,315,152.00	74,701.00	2.3%
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	(286,437.00)	(463,581.00)	49,368.00	(539,858.00)	(76,277.00)	16.5%
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			2,723,301.97	2,776,870.00	1,549,522.77	2,775,294.00	(1,576.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			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	7,648.00	7,796.00	7,796.00	7,796.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	29,297.00	30,322.56	15,151.56	25,658.56	(4,664.00)	-15.4%
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, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,945.00	38,118.56	22,947.56	33,454.56	(4,664.00)	-12.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	73,250.00	68,850.00	31,835.00	68,850.00	0.00	0.0%
Interest		8660	29,055.00	29,055.00	3,732.66	8,000.00	(21,055.00)	-72.5%
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	3,398.00	3,398.00	0.00	3,398.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	6,633.24	11,730.00	1,730.00	17.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,703.00	111,303.00	42,200.90	91,978.00	(19,325.00)	-17.4%
TOTAL, REVENUES			2,875,949.97	2,926,291.56	1,614,671.23	2,900,726.56	(25,565.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	829,646.40	783,863.80	397,810.05	810,989.90	(27,126.10)	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,540.00	120,000.00	70,175.68	120,175.68	(175.68)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			956,186.40	903,863.80	467,985.73	931,165.58	(27,301.78)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,509.70	10,543.90	6,941.70	11,462.26	(918.36)	-8.7%
Classified Support Salaries		2200	235,775.98	219,364.62	127,781.77	195,508.91	23,855.71	10.9%
Classified Supervisors' and Administrators' Salaries		2300	55,144.08	55,144.08	32,167.38	58,730.08	(3,586.00)	-6.5%
Clerical, Technical and Office Salaries		2400	112,675.81	98,117.08	56,890.00	101,335.17	(3,218.09)	-3.3%
Other Classified Salaries		2900	8,779.12	8,743.12	6,001.82	11,105.31	(2,362.19)	-27.0%
TOTAL, CLASSIFIED SALARIES			420,884.69	391,912.80	229,782.67	378,141.73	13,771.07	3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,053.40	143,267.29	69,571.54	147,802.40	(4,535.11)	-3.2%
PERS		3201-3202	90,660.81	98,872.24	55,944.71	94,031.90	4,840.34	4.9%
OASDI/Medicare/Alternative		3301-3302	40,409.77	41,949.81	23,417.52	41,938.59	11.22	0.0%
Health and Welfare Benefits		3401-3402	194,018.10	180,879.24	96,162.89	180,879.24	0.00	0.0%
Unemployment Insurance		3501-3502	15,184.58	5,864.15	3,147.84	5,931.91	(67.76)	-1.2%
Workers' Compensation		3601-3602	17,999.29	17,100.01	9,225.04	17,297.48	(197.47)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	(600.00)	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	1,600.00	10,263.20	11,063.20	(9,463.20)	-591.5%
TOTAL, EMPLOYEE BENEFITS			520,325.95	489,532.74	267,132.74	498,944.72	(9,411.98)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	58,769.55	33,825.00	54,824.34	3,945.21	6.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	175.89	(175.89)	New
Materials and Supplies		4300	77,933.00	78,131.95	53,203.13	94,963.99	(16,832.04)	-21.5%
Noncapitalized Equipment		4400	7,900.00	15,356.34	12,397.06	34,369.40	(19,013.06)	-123.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,833.00	152,257.84	99,425.19	184,333.62	(32,075.78)	-21.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	3,250.00	1,387.52	0.00	3,250.00	100.0%
Travel and Conferences		5200	2,000.00	2,000.00	282.32	1,500.00	500.00	25.0%
Dues and Memberships		5300	1,640.00	1,640.00	1,400.00	1,770.00	(130.00)	-7.9%
Insurance		5400-5450	68,762.00	68,762.00	59,249.83	64,372.09	4,389.91	6.4%
Operations and Housekeeping Services		5500	95,700.00	87,000.00	19,020.83	77,498.00	9,502.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,860.00	73,860.00	66,915.53	88,451.74	(14,591.74)	-19.8%
Transfers of Direct Costs		5710	(9,402.00)	(9,402.00)	0.00	(12,148.04)	2,746.04	-29.2%
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	146,443.00	110,244.00	106,096.71	159,837.32	(49,593.32)	-45.0%
Communications		5900	17,075.00	24,759.00	14,745.51	20,733.40	4,025.60	16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,078.00	362,113.00	269,098.25	402,014.51	(39,901.51)	-11.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	24,500.00	(24,500.00)	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			0.00	0.00	0.00	24,500.00	(24,500.00)	New
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	318,000.00	318,000.00	0.00	362,742.00	(44,742.00)	-14.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	17,167.33	17,167.33	8,406.08	17,167.33	0.00	0.0%
Other Debt Service - Principal		7439	94,728.31	94,728.31	47,541.76	94,728.31	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			429,895.64	429,895.64	55,947.84	474,637.64	(44,742.00)	-10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,343.89)	(11,343.89)	0.00	(39,732.68)	28,388.79	-250.3%
Transfers of Indirect Costs - Interfund		7350	(12,345.10)	(12,345.10)	0.00	(6,285.24)	(6,059.86)	49.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(23,688.99)	(23,688.99)	0.00	(46,017.92)	22,328.93	-94.3%
TOTAL, EXPENDITURES			2,782,514.69	2,705,886.83	1,389,372.42	2,847,719.88	(141,833.05)	-5.2%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(30,342.21)	(30,342.21)	0.00	(9,377.49)	20,964.72	-69.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,342.21)	(30,342.21)	0.00	(9,377.49)	20,964.72	-69.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(109,610.21)	(109,610.21)	0.00	(85,850.52)	23,759.69	-21.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,141.00	472,929.90	101,786.04	443,890.38	(29,039.52)	-6.1%
3) Other State Revenue		8300-8599	205,410.76	389,317.84	179,326.65	584,474.38	195,156.54	50.1%
4) Other Local Revenue		8600-8799	4,675.94	4,675.94	0.00	0.00	(4,675.94)	-100.0%
5) TOTAL, REVENUES			298,227.70	866,923.68	281,112.69	1,028,364.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	139,978.90	223,359.69	82,077.48	194,213.15	29,146.54	13.0%
2) Classified Salaries		2000-2999	82,213.77	151,996.06	50,478.75	138,773.14	13,222.92	8.7%
3) Employee Benefits		3000-3999	202,790.65	236,305.60	36,471.05	222,902.90	13,402.70	5.7%
4) Books and Supplies		4000-4999	29,381.16	137,866.40	83,799.66	254,968.44	(117,102.04)	-84.9%
5) Services and Other Operating Expenditures		5000-5999	45,051.38	232,979.83	45,870.69	234,239.08	(1,259.25)	-0.5%
6) Capital Outlay		6000-6999	0.00	9,000.00	0.00	58,900.00	(49,900.00)	-554.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,343.89	11,343.89	0.00	39,732.68	(28,388.79)	-250.3%
9) TOTAL, EXPENDITURES			510,759.75	1,002,851.47	298,697.63	1,143,729.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(212,532.05)	(135,927.79)	(17,584.94)	(115,364.63)		
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	30,342.21	30,342.21	0.00	9,377.49	(20,964.72)	-69.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,342.21	30,342.21	0.00	9,377.49		

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)			(182,189.84)	(105,585.58)	(17,584.94)	(105,987.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	538,687.82	454,676.64		454,676.64	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)			538,687.82	454,676.64		454,676.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,687.82	454,676.64		454,676.64		
2) Ending Balance, June 30 (E + F1e)			356,497.98	349,091.06		348,689.50		
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	(0.10)	0.00		0.00		
b) Restricted		9740	356,498.08	349,091.06		348,689.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	61,184.00	61,184.00	0.00	61,184.00	0.00	0.0%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective								
Instruction	4035	8290	7,481.00	11,164.46	5,753.46	11,164.46	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	5,606.00	5,606.00	0.00	4,329.00	(1,277.00)	-22.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	13,870.00	15,085.79	3,715.79	15,085.79	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	13,870.00	15,085.79	3,715.79	15,085.79	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	0.00	379,889.65	92,316.79	352,127.13	(27,762.52)	-7.3%
TOTAL, FEDERAL REVENUE			88,141.00	472,929.90	101,786.04	443,890.38	(29,039.52)	-6.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,570.00	9,971.56	617.34	9,684.56	(287.00)	-2.9%
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	56,885.00	56,885.00	8,599.98	63,000.59	6,115.59	10.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	70,937.86	70,937.86	81,387.86	10,450.00	14.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,724.76	10,724.76	10,724.76	10,724.76	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	132,231.00	240,798.66	88,446.71	419,676.61	178,877.95	74.3%
TOTAL, OTHER STATE REVENUE			205,410.76	389,317.84	179,326.65	584,474.38	195,156.54	50.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,675.94	4,675.94	0.00	0.00	(4,675.94)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,675.94	4,675.94	0.00	0.00	(4,675.94)	-100.0%
TOTAL, REVENUES			298,227.70	866,923.68	281,112.69	1,028,364.76	161,441.08	18.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	139,978.90	134,809.69	82,077.48	153,345.95	(18,536.26)	-13.7%
Certificated Pupil Support Salaries		1200	0.00	88,550.00	0.00	40,867.20	47,682.80	53.8%
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			139,978.90	223,359.69	82,077.48	194,213.15	29,146.54	13.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,213.77	131,996.06	42,601.81	85,894.00	46,102.06	34.9%
Classified Support Salaries		2200	0.00	20,000.00	7,624.94	52,627.14	(32,627.14)	-163.1%
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	252.00	252.00	(252.00)	New
TOTAL, CLASSIFIED SALARIES			82,213.77	151,996.06	50,478.75	138,773.14	13,222.92	8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	150,803.39	163,066.03	13,989.28	158,490.88	4,575.15	2.8%
PERS		3201-3202	14,175.79	27,466.76	7,247.53	23,621.52	3,845.24	14.0%
OASDI/Medicare/Alternative		3301-3302	8,290.98	13,950.25	5,013.50	13,270.21	680.04	4.9%
Health and Welfare Benefits		3401-3402	23,599.92	23,600.00	7,677.09	21,143.74	2,456.26	10.4%
Unemployment Insurance		3501-3502	2,709.15	2,917.26	649.60	1,627.33	1,289.93	44.2%
Workers' Compensation		3601-3602	3,211.42	5,305.30	1,894.05	4,749.22	556.08	10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			202,790.65	236,305.60	36,471.05	222,902.90	13,402.70	5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,887.00	9,513.32	4,768.60	9,513.32	0.00	0.0%
Books and Other Reference Materials		4200	0.00	3,649.02	3,586.41	3,763.58	(114.56)	-3.1%
Materials and Supplies		4300	19,494.16	55,240.24	8,426.02	142,949.12	(87,708.88)	-158.8%
Noncapitalized Equipment		4400	0.00	69,463.82	67,018.63	98,742.42	(29,278.60)	-42.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,381.16	137,866.40	83,799.66	254,968.44	(117,102.04)	-84.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	29,000.00	2,528.70	15,120.78	13,879.22	47.9%
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	49,042.92	2,921.84	19,597.75	29,445.17	60.0%
Transfers of Direct Costs		5710	9,402.00	9,402.00	0.00	12,148.04	(2,746.04)	-29.2%
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	35,649.38	137,754.91	39,981.23	184,488.51	(46,733.60)	-33.9%
Communications		5900	0.00	7,780.00	438.92	2,884.00	4,896.00	62.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,051.38	232,979.83	45,870.69	234,239.08	(1,259.25)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,000.00	0.00	58,900.00	(49,900.00)	-554.4%
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	9,000.00	0.00	58,900.00	(49,900.00)	-554.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,343.89	11,343.89	0.00	39,732.68	(28,388.79)	-250.3%
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			11,343.89	11,343.89	0.00	39,732.68	(28,388.79)	-250.3%
TOTAL, EXPENDITURES			510,759.75	1,002,851.47	298,697.63	1,143,729.39	(140,877.92)	-14.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	30,342.21	30,342.21	0.00	9,377.49	(20,964.72)	-69.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,342.21	30,342.21	0.00	9,377.49	(20,964.72)	-69.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,342.21	30,342.21	0.00	9,377.49	20,964.72	-69.1%

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

42 75010 0000000
Form 011

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	2,723,301.97	2,776,870.00	1,549,522.77	2,775,294.00	(1,576.00)	-0.1%
2) Federal Revenue		8100-8299	88,141.00	472,929.90	101,786.04	443,890.38	(29,039.52)	-6.1%
3) Other State Revenue		8300-8599	242,355.76	427,436.40	202,274.21	617,928.94	190,492.54	44.6%
4) Other Local Revenue		8600-8799	120,378.94	115,978.94	42,200.90	91,978.00	(24,000.94)	-20.7%
5) TOTAL, REVENUES			3,174,177.67	3,793,215.24	1,895,783.92	3,929,091.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,096,165.30	1,127,223.49	550,063.21	1,125,378.73	1,844.76	0.2%
2) Classified Salaries		2000-2999	503,098.46	543,908.86	280,261.42	516,914.87	26,993.99	5.0%
3) Employee Benefits		3000-3999	723,116.60	725,838.34	303,603.79	721,847.62	3,990.72	0.5%
4) Books and Supplies		4000-4999	115,214.16	290,124.24	183,224.85	439,302.06	(149,177.82)	-51.4%
5) Services and Other Operating Expenditures		5000-5999	438,129.38	595,092.83	314,968.94	636,253.59	(41,160.76)	-6.9%
6) Capital Outlay		6000-6999	0.00	9,000.00	0.00	83,400.00	(74,400.00)	-826.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	429,895.64	429,895.64	55,947.84	474,637.64	(44,742.00)	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,345.10)	(12,345.10)	0.00	(6,285.24)	(6,059.86)	49.1%
9) TOTAL, EXPENDITURES			3,293,274.44	3,708,738.30	1,688,070.05	3,991,449.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,096.77)	84,476.94	207,713.87	(62,357.95)		
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	79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
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			(79,268.00)	(79,268.00)	0.00	(76,473.03)		

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)			(198,364.77)	5,208.94	207,713.87	(138,830.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	696,897.07	783,847.13		783,847.13	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)			696,897.07	783,847.13		783,847.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,897.07	783,847.13		783,847.13		
2) Ending Balance, June 30 (E + F1e)			498,532.30	789,056.07		645,016.15		
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	(0.10)	0.00		0.00		
b) Restricted		9740	356,498.08	349,091.06		348,689.50		
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	0.01	1,025.58		0.00		
instructional supplies	1100	9780		1,025.56				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	142,034.31	438,939.43		296,326.65		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,263,574.00	1,316,933.00	395,665.59	1,315,567.00	(1,366.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	60,921.00	232,476.00	46,556.00	334,102.00	101,626.00	43.7%
State Aid - Prior Years		8019	0.00	0.00	412,492.81	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,628.81	5,942.81	1,918.04	5,942.81	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,465,677.69	1,425,736.14	541,799.82	1,425,736.14	0.00	0.0%
Unsecured Roll Taxes		8042	54,920.04	53,190.04	45,266.95	57,355.34	4,165.30	7.8%
Prior Years' Taxes		8043	(3,400.25)	83.75	720.67	83.75	0.00	0.0%
Supplemental Taxes		8044	69,261.68	122,009.26	55,734.89	122,009.26	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	89,156.00	84,080.00	0.00	54,355.70	(29,724.30)	-35.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,009,738.97	3,240,451.00	1,500,154.77	3,315,152.00	74,701.00	2.3%
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	(286,437.00)	(463,581.00)	49,368.00	(539,858.00)	(76,277.00)	16.5%
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			2,723,301.97	2,776,870.00	1,549,522.77	2,775,294.00	(1,576.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	61,184.00	61,184.00	0.00	61,184.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,481.00	11,164.46	5,753.46	11,164.46	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,606.00	5,606.00	0.00	4,329.00	(1,277.00)	-22.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	13,870.00	15,085.79	3,715.79	15,085.79	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	0.00	379,889.65	92,316.79	352,127.13	(27,762.52)	-7.3%
TOTAL, FEDERAL REVENUE			88,141.00	472,929.90	101,786.04	443,890.38	(29,039.52)	-6.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,648.00	7,796.00	7,796.00	7,796.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	38,867.00	40,294.12	15,768.90	35,343.12	(4,951.00)	-12.3%
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	56,885.00	56,885.00	8,599.98	63,000.59	6,115.59	10.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	70,937.86	70,937.86	81,387.86	10,450.00	14.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,724.76	10,724.76	10,724.76	10,724.76	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	132,231.00	240,798.66	88,446.71	419,676.61	178,877.95	74.3%
TOTAL, OTHER STATE REVENUE			242,355.76	427,436.40	202,274.21	617,928.94	190,492.54	44.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	73,250.00	68,850.00	31,835.00	68,850.00	0.00	0.0%
Interest		8660	29,055.00	29,055.00	3,732.66	8,000.00	(21,055.00)	-72.5%
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	3,398.00	3,398.00	0.00	3,398.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,675.94	14,675.94	6,633.24	11,730.00	(2,945.94)	-20.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,378.94	115,978.94	42,200.90	91,978.00	(24,000.94)	-20.7%
TOTAL, REVENUES			3,174,177.67	3,793,215.24	1,895,783.92	3,929,091.32	135,876.08	3.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	969,625.30	918,673.49	479,887.53	964,335.85	(45,662.36)	-5.0%
Certificated Pupil Support Salaries		1200	0.00	88,550.00	0.00	40,867.20	47,682.80	53.8%
Certificated Supervisors' and Administrators' Salaries		1300	126,540.00	120,000.00	70,175.68	120,175.68	(175.68)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,096,165.30	1,127,223.49	550,063.21	1,125,378.73	1,844.76	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	90,723.47	142,539.96	49,543.51	97,356.26	45,183.70	31.7%
Classified Support Salaries		2200	235,775.98	239,364.62	135,406.71	248,136.05	(8,771.43)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	55,144.08	55,144.08	32,167.38	58,730.08	(3,586.00)	-6.5%
Clerical, Technical and Office Salaries		2400	112,675.81	98,117.08	56,890.00	101,335.17	(3,218.09)	-3.3%
Other Classified Salaries		2900	8,779.12	8,743.12	6,253.82	11,357.31	(2,614.19)	-29.9%
TOTAL, CLASSIFIED SALARIES			503,098.46	543,908.86	280,261.42	516,914.87	26,993.99	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	312,856.79	306,333.32	83,560.82	306,293.28	40.04	0.0%
PERS		3201-3202	104,836.60	126,339.00	63,192.24	117,653.42	8,685.58	6.9%
OASDI/Medicare/Alternative		3301-3302	48,700.75	55,900.06	28,431.02	55,208.80	691.26	1.2%
Health and Welfare Benefits		3401-3402	217,618.02	204,479.24	103,839.98	202,022.98	2,456.26	1.2%
Unemployment Insurance		3501-3502	17,893.73	8,781.41	3,797.44	7,559.24	1,222.17	13.9%
Workers' Compensation		3601-3602	21,210.71	22,405.31	11,119.09	22,046.70	358.61	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	(600.00)	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	1,600.00	10,263.20	11,063.20	(9,463.20)	-591.5%
TOTAL, EMPLOYEE BENEFITS			723,116.60	725,838.34	303,603.79	721,847.62	3,990.72	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,887.00	68,282.87	38,593.60	64,337.66	3,945.21	5.8%
Books and Other Reference Materials		4200	0.00	3,649.02	3,586.41	3,939.47	(290.45)	-8.0%
Materials and Supplies		4300	97,427.16	133,372.19	61,629.15	237,913.11	(104,540.92)	-78.4%
Noncapitalized Equipment		4400	7,900.00	84,820.16	79,415.69	133,111.82	(48,291.66)	-56.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,214.16	290,124.24	183,224.85	439,302.06	(149,177.82)	-51.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	3,250.00	1,387.52	0.00	3,250.00	100.0%
Travel and Conferences		5200	2,000.00	31,000.00	2,811.02	16,620.78	14,379.22	46.4%
Dues and Memberships		5300	1,640.00	1,640.00	1,400.00	1,770.00	(130.00)	-7.9%
Insurance		5400-5450	68,762.00	68,762.00	59,249.83	64,372.09	4,389.91	6.4%
Operations and Housekeeping Services		5500	95,700.00	87,000.00	19,020.83	77,498.00	9,502.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,860.00	122,902.92	69,837.37	108,049.49	14,853.43	12.1%
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	182,092.38	247,998.91	146,077.94	344,325.83	(96,326.92)	-38.8%
Communications		5900	17,075.00	32,539.00	15,184.43	23,617.40	8,921.60	27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			438,129.38	595,092.83	314,968.94	636,253.59	(41,160.76)	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,000.00	0.00	83,400.00	(74,400.00)	-826.7%
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	9,000.00	0.00	83,400.00	(74,400.00)	-826.7%
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	318,000.00	318,000.00	0.00	362,742.00	(44,742.00)	-14.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	17,167.33	17,167.33	8,406.08	17,167.33	0.00	0.0%
Other Debt Service - Principal		7439	94,728.31	94,728.31	47,541.76	94,728.31	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			429,895.64	429,895.64	55,947.84	474,637.64	(44,742.00)	-10.4%
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	(12,345.10)	(12,345.10)	0.00	(6,285.24)	(6,059.86)	49.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,345.10)	(12,345.10)	0.00	(6,285.24)	(6,059.86)	49.1%
TOTAL, EXPENDITURES			3,293,274.44	3,708,738.30	1,688,070.05	3,991,449.27	(282,710.97)	-7.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,268.00	79,268.00	0.00	76,473.03	2,794.97	3.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(79,268.00)	(79,268.00)	0.00	(76,473.03)	(2,794.97)	-3.5%

Resource	Description	2021-22
		Projected Year Totals
9010	Other Restricted Local	348,689.50
Total, Restricted Balance		348,689.50

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	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	47,322.69		0.00	(47,322.69)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	47,322.69		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	47,322.69		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	47,322.69		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)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	128,000.00	128,000.00	58,812.22	145,000.00	17,000.00	13.3%
3) Other State Revenue		8300-8599	10,200.00	10,200.00	2,995.24	9,500.00	(700.00)	-6.9%
4) Other Local Revenue		8600-8799	20,200.00	20,200.00	(201.85)	20.00	(20,180.00)	-98.9%
5) TOTAL REVENUES			158,400.00	158,400.00	61,605.61	154,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,444.50	77,944.50	37,995.05	76,517.78	1,426.72	1.8%
3) Employee Benefits		3000-3999	26,341.13	25,278.54	12,307.33	24,808.15	470.39	1.9%
4) Books and Supplies		4000-4999	109,500.00	110,378.17	49,306.15	113,878.17	(3,500.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	9,990.00	9,990.00	1,170.00	9,990.00	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	12,345.10	12,345.10	0.00	6,285.24	6,059.86	49.1%
9) TOTAL EXPENDITURES			237,620.73	235,936.31	100,778.53	231,479.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,220.73)	(77,536.31)	(39,172.92)	(76,959.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	79,268.00	79,268.00	0.00	76,473.03	(2,794.97)	-3.5%
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			79,268.00	79,268.00	0.00	76,473.03		

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)			47.27	1,731.69	(39,172.92)	(486.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,500.00	2,986.31		2,986.31	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)			2,500.00	2,986.31		2,986.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,500.00	2,986.31		2,986.31		
2) Ending Balance, June 30 (E + F1e)			2,547.27	4,718.00		2,500.00		
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	2,500.66	4,718.00		2,500.00		
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	46.61	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	120,000.00	120,000.00	58,812.22	137,000.00	17,000.00	14.2%
Donated Food Commodities		8221	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			128,000.00	128,000.00	58,812.22	145,000.00	17,000.00	13.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,200.00	10,200.00	2,995.24	9,500.00	(700.00)	-6.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,200.00	10,200.00	2,995.24	9,500.00	(700.00)	-6.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	(200.00)	0.00	(20,000.00)	-100.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	(1.85)	20.00	(180.00)	-90.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,200.00	20,200.00	(201.85)	20.00	(20,180.00)	-99.9%
TOTAL, REVENUES			158,400.00	158,400.00	61,605.61	154,520.00		

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	51,298.00	49,798.00	25,357.96	49,807.44	(9.44)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,146.50	28,146.50	12,637.09	26,710.34	1,436.16	5.1%
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			79,444.50	77,944.50	37,995.05	76,517.78	1,426.72	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,200.73	17,857.08	8,690.49	17,523.74	333.34	1.9%
OASDI/Medicare/Alternative		3301-3302	6,023.80	5,909.05	2,879.76	5,799.93	109.12	1.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	968.53	386.22	188.22	379.08	7.14	1.8%
Workers' Compensation		3601-3602	1,148.07	1,126.19	548.86	1,105.40	20.79	1.8%
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			26,341.13	25,278.54	12,307.33	24,808.15	470.39	1.9%
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	2,500.00	2,500.00	1,326.87	2,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	878.17	878.17	878.17	0.00	0.0%
Food		4700	107,000.00	107,000.00	47,101.11	110,500.00	(3,500.00)	-3.3%
TOTAL, BOOKS AND SUPPLIES			109,500.00	110,378.17	49,306.15	113,878.17	(3,500.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,655.00	7,655.00	0.00	7,655.00	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	2,335.00	2,335.00	1,170.00	2,335.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,990.00	9,990.00	1,170.00	9,990.00	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	12,345.10	12,345.10	0.00	6,285.24	6,059.86	49.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,345.10	12,345.10	0.00	6,285.24	6,059.86	49.1%
TOTAL EXPENDITURES			237,620.73	235,936.31	100,778.53	231,479.34		

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	79,268.00	79,268.00	0.00	76,473.03	(2,794.97)	-3.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79,268.00	79,268.00	0.00	76,473.03	(2,794.97)	-3.5%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,268.00	79,268.00	0.00	76,473.03		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,500.00
Total, Restricted Balance		2,500.00

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	500.00	500.00	418.36	450.00	(50.00)	-10.0%
5) TOTAL REVENUES			500.00	500.00	418.36	450.00		
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	12,033.45	(12,033.45)	New
5) Services and Other Operating Expenditures		5000-5999	10,000.00	1,189.00	1,189.00	0.00	1,189.00	100.0%
6) Capital Outlay		6000-6999	0.00	18,811.00	0.00	0.00	18,811.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,000.00	20,000.00	1,189.00	12,033.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,500.00)	(19,500.00)	(770.64)	(11,583.45)		
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)			(9,500.00)	(19,500.00)	(770.64)	(11,583.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,382.38	30,729.34		30,729.34	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)			242,382.38	30,729.34		30,729.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,382.38	30,729.34		30,729.34		
2) Ending Balance, June 30 (E + F1e)			232,882.38	11,229.34		19,145.89		
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	29,145.89	10,334.89		19,145.89		
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	203,736.49	894.45		0.00		
Facility projects/capital outlay	0000	9780	203,736.49					
Facility projects	0000	9780		894.45				
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	418.36	450.00	(50.00)	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	418.36	450.00	(50.00)	-10.0%
TOTAL, REVENUES			500.00	500.00	418.36	450.00		

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%
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	12,033.45	(12,033.45)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	12,033.45	(12,033.45)	New
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	1,189.00	1,189.00	0.00	1,189.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	1,189.00	1,189.00	0.00	1,189.00	100.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	18,811.00	0.00	0.00	18,811.00	100.0%
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	18,811.00	0.00	0.00	18,811.00	100.0%
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%
TOTAL, EXPENDITURES			10,000.00	20,000.00	1,189.00	12,033.45		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	19,145.89
Total, Restricted Balance		19,145.89

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	162.50	162.50	627.75	1,100.00	937.50	576.9%
5) TOTAL, REVENUES			162.50	162.50	627.75	1,100.00		
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 (AS - B9)			162.50	162.50	627.75	1,100.00		
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)			162.50	162.50	627.75	1,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	362,957.67	484,541.50		484,541.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			362,957.67	484,541.50		484,541.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			362,957.67	484,541.50		484,541.50		
2) Ending Balance, June 30 (E + F1e)			363,120.17	484,704.00		485,641.50		
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	363,120.17	484,704.00		485,641.50		
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	162.50	162.50	627.75	1,100.00	937.50	576.9%
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			162.50	162.50	627.75	1,100.00	937.50	576.9%
TOTAL REVENUES			162.50	162.50	627.75	1,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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	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	19,000.00	19,000.00	2,144.08	4,000.00	(15,000.00)	-78.9%
5) TOTAL REVENUES			19,000.00	19,000.00	2,144.08	4,000.00		
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	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)			19,000.00	19,000.00	2,144.08	4,000.00		
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 FUND BALANCE (C + D4)			19,000.00	19,000.00	2,144.08	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,250,264.11	1,237,643.37		1,237,643.37	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)			1,250,264.11	1,237,643.37		1,237,643.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,250,264.11	1,237,643.37		1,237,643.37		
2) Ending Balance, June 30 (E + F1e)			1,269,264.11	1,256,643.37		1,241,643.37		
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	1,269,264.11	1,256,643.37		1,241,643.37		
Bond Projects/ HS HVAC	0000	9780	1,269,264.11					
Building Projects/HS HVAC	0000	9780		1,256,643.37				
Building projects/ HS HVAC	0000	9780				1,241,643.37		
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								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	2,144.08	4,000.00	(15,000.00)	-78.9%
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			19,000.00	19,000.00	2,144.08	4,000.00	(15,000.00)	-78.9%
TOTAL REVENUES			19,000.00	19,000.00	2,144.08	4,000.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building 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	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	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	746.00	746.00	14.94	321.00	(425.00)	-57.0%
5) TOTAL, REVENUES			746.00	746.00	14.94	321.00		
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)			746.00	746.00	14.94	321.00		
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)			746.00	746.00	14.94	321.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,331.87	235,046.03		235,046.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,331.87	235,046.03		235,046.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,331.87	235,046.03		235,046.03		
2) Ending Balance, June 30 (E + F1e)			10,077.87	235,792.03		235,367.03		
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	226,417.61		226,417.61		
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	10,077.87	9,374.42		8,949.42		
Capital outlay	0000	9780	10,077.87					
facility projects	0000	9780		9,374.42				
facility projects	0000	9780				8,949.42		
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	746.00	746.00	14.94	321.00	(425.00)	-57.0%
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			746.00	746.00	14.94	321.00	(425.00)	-57.0%
TOTAL REVENUES			746.00	746.00	14.94	321.00		

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

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

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	226,417.61
Total, Restricted Balance		226,417.61

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	289.00	289.00	178.61	289.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,867.00	190,867.00	69,277.93	190,867.00	0.00	0.0%
5) TOTAL REVENUES			191,156.00	191,156.00	69,456.54	191,156.00		
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	219,249.00	219,249.00	117,227.50	219,249.00	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			219,249.00	219,249.00	117,227.50	219,249.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,093.00)	(28,093.00)	(47,770.96)	(28,093.00)		
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)			(28,093.00)	(28,093.00)	(47,770.96)	(28,093.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	374,320.10	308,918.23		308,918.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,320.10	308,918.23		308,918.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,320.10	308,918.23		308,918.23		
2) Ending Balance, June 30 (E + F1e)			346,227.10	280,825.23		280,825.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	346,227.10	280,825.23		280,825.23		
Debt service for bond	0000	9780	346,227.10					
Debt service payments	0000	9780		280,825.23				
Debt service - bond	0000	9780				280,825.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	289.00	289.00	178.61	289.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			289.00	289.00	178.61	289.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	129,309.00	129,309.00	60,018.20	129,309.00	0.00	0.0%
Unsecured Roll		8612	57,258.00	57,258.00	8,557.04	57,258.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	161.48	0.00	0.00	0.0%
Supplemental Taxes		8614	300.00	300.00	165.49	300.00	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%
Interest		8660	4,000.00	4,000.00	375.72	4,000.00	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			190,867.00	190,867.00	69,277.93	190,867.00	0.00	0.0%
TOTAL, REVENUES			191,156.00	191,156.00	69,456.54	191,156.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	25,000.00	25,000.00	20,000.00	25,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	194,249.00	194,249.00	97,227.50	194,249.00	0.00	0.0%
Debt Service - Interest		7436	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)			219,249.00	219,249.00	117,227.50	219,249.00	0.00	0.0%
TOTAL, EXPENDITURES			219,249.00	219,249.00	117,227.50	219,249.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	190.26	190.26	158.46	190.26	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	190.26	190.26	158.46	190.26	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	190.26	190.26	158.46	190.26	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	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										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL										
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
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		877,777.24	553,819.58	962,298.97	1,206,941.35				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	144,976.00	121,698.00	270,811.60	144,976.00			1,649,669.00	1,649,669.00
Property Taxes	8020-8079	133,836.63	388,939.66	262,111.51	126,683.84			1,665,483.00	1,665,483.00
Miscellaneous Funds	8080-8099	(184,331.50)	(134,965.50)	(134,964.50)	(134,964.50)			(539,858.00)	(539,858.00)
Federal Revenue	8100-8299	72,814.75	188,974.40		80,315.19			443,890.38	443,890.38
Other State Revenue	8300-8599	12,823.00	111,864.22	154,837.59	85,487.20			617,928.94	617,928.94
Other Local Revenue	8600-8799	6,597.42	4,319.56	1,284.10	28,329.41			91,978.00	91,978.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		186,716.30	680,830.34	554,080.30	330,827.14	0.00	0.00	3,929,091.32	3,929,091.32
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	117,271.20	117,271.20	117,271.20	117,271.23			1,125,378.73	1,125,378.73
Classified Salaries	2000-2999	45,631.71	49,664.47	48,061.09	49,664.47			516,914.87	516,914.87
Employee Benefits	3000-3999	58,047.66	58,047.66	58,047.66	58,047.66	101,578.47		721,847.62	721,847.62
Books and Supplies	4000-4999	18,343.80	21,155.64	13,733.46	9,155.64	178,388.11		439,302.06	439,302.06
Services	5000-5999	29,754.64	5,398.14	11,901.84	119,018.56	115,224.42		636,253.59	636,253.59
Capital Outlay	6000-6599	9,000.00	9,000.00	36,000.00	29,400.00			83,400.00	83,400.00
Other Outgo	7000-7499	206,202.28			27,973.92	178,228.36		468,352.40	468,352.40
Interfund Transfers Out	7600-7629	26,422.67	11,813.84	26,422.67	11,813.85			76,473.03	76,473.03
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		510,673.96	272,350.95	309,437.92	422,345.33	573,419.36	0.00	4,067,922.30	4,067,922.30
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							2,230.00	
Accounts Receivable	9200-9299							466,370.76	
Due From Other Funds	9310							(58,471.03)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	410,129.73	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							548,935.76	
Due To Other Funds	9610							184,928.47	
Current Loans	9640							0.00	
Unearned Revenues	9650							87,990.51	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	821,854.74	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(411,725.01)	
E. NET INCREASE/DECREASE (B - C + D)		(323,957.66)	408,479.39	244,642.38	(91,518.19)	(573,419.36)	0.00	(550,555.99)	(138,830.98)
F. ENDING CASH (A + E)		553,819.58	962,298.97	1,206,941.35	1,115,423.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								542,003.80	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,067,922.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	453,267.87
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	33,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	111,895.64
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	76,473.03
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				221,868.67
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		76,959.34
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,469,745.10

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		158.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		21,896.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,910,792.47	15,299.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,910,792.47	15,299.02
B. Required effort (Line A.2 times 90%)	2,619,713.22	13,769.12
C. Current year expenditures (Line I.E and Line II.B)	3,469,745.10	21,896.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,775,294.00	-11.56%	2,454,376.00	2.83%	2,523,905.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	33,454.56	-2.90%	32,483.85	0.65%	32,696.50
4. Other Local Revenues	8600-8799	91,978.00	3.39%	95,098.00	0.00%	95,098.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	154,697.35
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,377.49)	0.00%	(9,377.49)	0.00%	(9,377.49)
6. Total (Sum lines A1 thru A5c)		2,891,349.07	-11.02%	2,572,580.36	8.72%	2,797,019.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				931,165.58		871,848.58
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(59,317.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	931,165.58	-6.37%	871,848.58	0.00%	871,848.58
2. Classified Salaries						
a. Base Salaries				378,141.73		407,626.95
b. Step & Column Adjustment				3,998.52		5,136.48
c. Cost-of-Living Adjustment						
d. Other Adjustments				25,486.70		(34,055.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	378,141.73	7.80%	407,626.95	-7.09%	378,708.43
3. Employee Benefits	3000-3999	498,944.72	-2.68%	485,591.12	-2.97%	471,184.45
4. Books and Supplies	4000-4999	184,333.62	0.22%	184,733.62	0.23%	185,149.62
5. Services and Other Operating Expenditures	5000-5999	402,014.51	0.28%	403,120.91	0.29%	404,271.55
6. Capital Outlay	6000-6999	24,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	474,637.64	2.11%	484,637.64	2.27%	495,637.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(46,017.92)	-25.98%	(34,060.50)	0.00%	(34,060.50)
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,473.03	-41.36%	44,844.14	0.00%	44,844.14
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)		2,924,192.91	-2.59%	2,848,342.46	-1.08%	2,817,583.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(32,843.84)		(275,762.10)		(20,564.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		329,170.49		296,326.65		20,564.55
2. Ending Fund Balance (Sum lines C and D1)		296,326.65		20,564.55		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	296,326.65		20,564.55		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		296,326.65		20,564.55		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	296,326.65		20,564.55		0.00
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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	485,641.50		485,641.50		330,944.15
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		781,968.15		506,206.05		330,944.15
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.						
In 2021-2022, ESSER II resource is being used to fund one classified instructional support salary of .84375 FTE; in 2022-2023 ESSER III resources are planned to fund 1.0 FTE teacher salary to avoid layoff.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	443,890.38	-39.54%	268,360.94	-31.95%	182,610.94
3. Other State Revenues	8300-8599	584,474.38	-9.61%	528,303.38	0.00%	528,303.38
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	9,377.49	0.00%	9,377.49	0.00%	9,377.49
6. Total (Sum lines A1 thru A5c)		1,037,742.25	-22.33%	806,041.81	-10.64%	720,291.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				194,213.15		134,896.15
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(59,317.00)		(61,833.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	194,213.15	-30.54%	134,896.15	-45.84%	73,063.15
2. Classified Salaries						
a. Base Salaries				138,773.14		83,564.48
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(55,208.66)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	138,773.14	-39.78%	83,564.48	0.00%	83,564.48
3. Employee Benefits	3000-3999	222,902.90	-11.49%	197,297.28	-12.12%	173,380.28
4. Books and Supplies	4000-4999	254,968.44	-9.41%	230,986.93	0.00%	230,986.93
5. Services and Other Operating Expenditures	5000-5999	234,239.08	-47.69%	122,521.71	0.00%	122,521.71
6. Capital Outlay	6000-6999	58,900.00	-84.72%	9,000.00	0.00%	9,000.00
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	39,732.68	-30.09%	27,775.26	0.00%	27,775.26
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,143,729.39	-29.53%	806,041.81	-10.64%	720,291.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(105,987.14)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		454,676.64		348,689.50		348,689.50
2. Ending Fund Balance (Sum lines C and D1)		348,689.50		348,689.50		348,689.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	348,689.50		348,689.50		348,689.50
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)		348,689.50		348,689.50		348,689.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2022/23, Two 1.0 FTE teachers are reduced due to temporary one-time ELO-G; in classified salaries one .84375 ESSER II instructional support staff is refunded to general fund and one-time ELO-G funded temp aide hrs are reduced. In 2023/24, 1.0 FTEteacher funded from ESSER III is refunded to general fund.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,775,294.00	-11.56%	2,454,376.00	2.83%	2,523,905.00
2. Federal Revenues	8100-8299	443,890.38	-39.54%	268,360.94	-31.95%	182,610.94
3. Other State Revenues	8300-8599	617,928.94	-9.25%	560,787.23	0.04%	560,999.88
4. Other Local Revenues	8600-8799	91,978.00	3.39%	95,098.00	0.00%	95,098.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	154,697.35
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)		3,929,091.32	-14.01%	3,378,622.17	4.10%	3,517,311.17
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,125,378.73		1,006,744.73
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(118,634.00)		(61,833.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,125,378.73	-10.54%	1,006,744.73	-6.14%	944,911.73
2. Classified Salaries						
a. Base Salaries				516,914.87		491,191.43
b. Step & Column Adjustment				3,998.52		5,136.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,721.96)		(34,055.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	516,914.87	-4.98%	491,191.43	-5.89%	462,272.91
3. Employee Benefits	3000-3999	721,847.62	-5.40%	682,888.40	-5.61%	644,564.73
4. Books and Supplies	4000-4999	439,302.06	-5.37%	415,720.55	0.10%	416,136.55
5. Services and Other Operating Expenditures	5000-5999	636,253.59	-17.38%	525,642.62	0.22%	526,793.26
6. Capital Outlay	6000-6999	83,400.00	-89.21%	9,000.00	0.00%	9,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	474,637.64	2.11%	484,637.64	2.27%	495,637.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,285.24)	0.00%	(6,285.24)	0.00%	(6,285.24)
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,473.03	-41.36%	44,844.14	0.00%	44,844.14
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)		4,067,922.30	-10.17%	3,654,384.27	-3.19%	3,537,875.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(138,830.98)		(275,762.10)		(20,564.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		783,847.13		645,016.15		369,254.05
2. Ending Fund Balance (Sum lines C and D1)		645,016.15		369,254.05		348,689.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	348,689.50		348,689.50		348,689.50
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	296,326.65		20,564.55		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		645,016.15		369,254.05		348,689.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	296,326.65		20,564.55		0.00
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	485,641.50		485,641.50		330,944.15
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		781,968.15		506,206.05		330,944.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.22%		13.85%		9.35%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		158.46		158.46		158.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,067,922.30		3,654,384.27		3,537,875.72
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)		4,067,922.30		3,654,384.27		3,537,875.72
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		203,396.12		182,719.21		176,893.79
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		203,396.12		182,719.21		176,893.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,285.24)				
Other Sources/Uses Detail					0.00	76,473.03		
Fund Reconciliation								
098 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
099 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
100 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,285.24	0.00				
Other Sources/Uses Detail					76,473.03	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
511 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	6,285.24	(6,285.24)	76,473.03	76,473.03		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	190.26	190.26		
Charter School	0.00	0.00		
Total ADA	190.26	190.26	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	158.46	158.46		
Charter School				
Total ADA	158.46	158.46	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	158.46	158.46		
Charter School				
Total ADA	158.46	158.46	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	172	172		
Charter School	72	72		
Total Enrollment	244	244	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	172	172		
Charter School	72	72		
Total Enrollment	244	244	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	172	172		
Charter School	72	72		
Total Enrollment	244	244	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	194	200	
Charter School		554	
Total ADA/Enrollment	194	754	25.7%
Second Prior Year (2019-20)			
District Regular	190	204	
Charter School		38	
Total ADA/Enrollment	190	242	78.5%
First Prior Year (2020-21)			
District Regular	190	183	
Charter School	0	38	
Total ADA/Enrollment	190	221	86.0%
Historical Average Ratio:			63.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			63.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	158	172		
Charter School	0	72		
Total ADA/Enrollment	158	244	64.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	158	172		
Charter School		72		
Total ADA/Enrollment	158	244	64.8%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	158	172		
Charter School		72		
Total ADA/Enrollment	158	244	64.8%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The ratio is skewed due to the A3 Charter ADA included in the third prior year calculation. Additionally, the ADA "Hold-Harmless" for 2020-2021 affects the ratio because the actual enrollment has been in decline for consecutive years. Due to the Coemic's impact on enrollment and attendance, the district faces a significant decline in ADA overall. Increased student absences due to positive Covid-19 cases and/or required quarantine periods because of exposure have had a negative effect on attendance.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2021-22)	3,240,451.00	3,315,152.00	2.3%	Not Met
1st Subsequent Year (2022-23)	2,991,523.00	2,454,376.00	-18.0%	Not Met
2nd Subsequent Year (2023-24)	3,061,132.00	2,523,905.00	-17.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

A decrease in enrollment and ADA due to the Covid-19 Pandemic has resulted in a substantial loss in revenue. In 2022-2023, the removal of the "Hold-Harmless" exemption for ADA has a significant impact on district revenue. LCFF revenue was updated based on P-2 estimates for attendance on the LCFF calculator.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	2,451,766.51	3,791,536.45	64.7%
Second Prior Year (2019-20)	2,115,217.99	2,966,991.33	71.3%
First Prior Year (2020-21)	1,885,275.63	2,717,228.38	69.4%
	Historical Average Ratio:		68.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.5% to 73.5%	63.5% to 73.5%	63.5% to 73.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	1,808,252.03	2,847,719.88	63.5%	Met
1st Subsequent Year (2022-23)	1,765,066.65	2,803,498.32	63.0%	Not Met
2nd Subsequent Year (2023-24)	1,721,741.46	2,772,739.77	62.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

In 2022-2023, the district is projecting one FTE teacher to be funded from the ESSER resources in order to avoid reduction and supplement instruction and maintaining small class sizes. Rising costs for supplies as well as the maintenance and repair of aging facilities continues to increase expenditures. In 2023-2024, one 1.0 FTE teacher and one classified staff reduction is projected at this time due to declining enrollment, ADA, and revenue loss in order to maintain the district's minimum reserve for economic uncertainty requirement.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	472,929.90	443,890.38	-6.1%	Yes
1st Subsequent Year (2022-23)	250,208.03	268,360.94	7.3%	Yes
2nd Subsequent Year (2023-24)	250,208.03	182,610.94	-27.0%	Yes

Explanation:
(required if Yes)

Federal revenue one-time funding revised to reflect ELO and ESSER grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	427,436.40	617,928.94	44.6%	Yes
1st Subsequent Year (2022-23)	310,030.75	560,787.23	80.9%	Yes
2nd Subsequent Year (2023-24)	291,008.69	560,999.88	92.8%	Yes

Explanation:
(required if Yes)

State revenue revised to reflect one time ELO funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	115,978.94	91,978.00	-20.7%	Yes
1st Subsequent Year (2022-23)	110,000.00	95,098.00	-13.5%	Yes
2nd Subsequent Year (2023-24)	110,000.00	95,098.00	-13.5%	Yes

Explanation:
(required if Yes)

Other local revenue revised to reflect current interest rates. Interest revenue projections were overstated. Local donations were also lower due to distance learning. Rental income is not expected to increase at this time.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	290,124.24	439,302.06	51.4%	Yes
1st Subsequent Year (2022-23)	288,671.63	415,720.55	44.0%	Yes
2nd Subsequent Year (2023-24)	251,171.63	416,136.55	65.7%	Yes

Explanation:
(required if Yes)

Expenditures updated for one-time Federal and State grants as well as increase costs associated with equipment and facility repairs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	595,092.83	636,253.59	6.9%	Yes
1st Subsequent Year (2022-23)	510,650.15	525,642.62	2.9%	No
2nd Subsequent Year (2023-24)	510,047.65	526,793.26	3.3%	No

Explanation:
(required if Yes)

Updated expenditures for one-time Federal and State grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	1,016,345.24	1,153,797.32	13.5%	Not Met
1st Subsequent Year (2022-23)	670,238.78	924,246.17	37.9%	Not Met
2nd Subsequent Year (2023-24)	651,216.72	838,708.82	28.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	885,217.07	1,075,555.65	21.5%	Not Met
1st Subsequent Year (2022-23)	799,321.78	941,363.17	17.8%	Not Met
2nd Subsequent Year (2023-24)	761,219.28	942,929.81	23.9%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Federal revenue one-time funding revised to reflect ELO and ESSER grants.
Explanation: Other State Revenue (linked from 6A if NOT met)	State revenue revised to reflect one time ELO funds.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Other local revenue revised to reflect current interest rates. Interest revenue projections were overstated. Local donations were also lower due to distance learning. Rental income is not expected to increase at this time.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Expenditures updated for one-time Federal and State grants as well as increase costs associated with equipment and facility repairs.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Updated expenditures for one-time Federal and State grants.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	97,222.42	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.2%	13.9%	9.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.4%	4.6%	3.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(32,843.84)	2,924,192.91	1.1%	Met
1st Subsequent Year (2022-23)	(275,762.10)	2,848,342.46	9.7%	Not Met
2nd Subsequent Year (2023-24)	(20,564.55)	2,817,583.91	0.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

In 2022-2023, the district's deficit spending standard is significantly impacted by the removal of the "Hold-Harmless" ADA which drastically reduced revenue while expenditures such as salary and benefit continue to increase as well as supplies, repairs. One-time funding that helped support operations during the Covid-19 Pandemic is also projected to be expended. The district is reviewing options to address its structural deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)		645,016.15	Met
1st Subsequent Year (2022-23)		369,254.05	Met
2nd Subsequent Year (2023-24)		348,689.50	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)		1,092,345.64	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	158	158	158
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	4,067,922.30	3,654,384.27	3,537,875.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,067,922.30	3,654,384.27	3,537,875.72
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	203,396.12	182,719.21	176,893.79
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	203,396.12	182,719.21	176,893.79

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	296,326.65	20,564.55	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	485,641.50	485,641.50	330,944.15
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	781,968.15	506,206.05	330,944.15
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.22%	13.85%	9.35%
District's Reserve Standard (Section 10B, Line 7):	203,396.12	182,719.21	176,893.79
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Closure of A3 charter schools and potential contingencies associated to these are still pending.

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

In 2022-2023, the district planned to hire one temporary 1.0 FTE teacher to keep class sizes at a minimum and supplement instruction as a result of the Covid-19 Pandemic and ESSER grant awards. Due to the significant reduction in student enrollment and ADA, instead, the district projects retaining one 1.0 FTE teacher to avoid combining more classes/grade-levels by using the one-time funding. Replacing the one-time funding in the following 2023-2024 year will depend on whether or not the State addresses the revenue funding formula and offers some relief to the effects of the pandemic on attendance as well as whether or not district enrollment increases in future years. If there is no increase in revenue, a reduction of 1.0 teacher FTE is projected.

S3. Temporary Interfund Borrowings

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

Yes

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

In 2023-2024, the district projects the need to use Fund 17 to meet its minimum reserve requirements due to loss of ADA, revenue, and deficit spending from prior years.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(30,342.21)	(9,377.49)	-69.1%	(20,964.72)	Not Met
1st Subsequent Year (2022-23)			0.0%	0.00	Not Met
2nd Subsequent Year (2023-24)			0.0%	0.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	154,697.35	New	154,697.35	Not Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	79,268.00	76,473.03	-3.5%	(2,794.97)	Met
1st Subsequent Year (2022-23)	79,268.00	44,844.14	-43.4%	(34,423.86)	Not Met
2nd Subsequent Year (2023-24)	79,268.00	44,844.14	-43.4%	(34,423.86)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

A contribution to Title I is projected for Second Interim, the amount of the contribution is reduced from \$30,342.21 to \$9,377 due to "Flexibility" option for resource 4035. Whether or not the contribution remains ongoing will depend on the PARS allocated to the program in future years.

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

Explanation:
(required if NOT met)

In 2023-2024, the district projects a transfer in to the general fund in order to meet its 5% minimum reserve requirements. Ongoing transfers are expected to be reduced or eliminated in subsequent years as the district reviews and makes adjustments to address its structural deficit.

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

Explanation:
(required if NOT met)

In 2022-2023 and 2023-2024, the district's transfers out decrease due to combining food service operations to one kitchen with one less classified staff member in accordance with the district's fiscal solvency plan. The district expects the transfee ongoing according to current projections.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	11	General Fund	Fund 01 , Obj 74XX	1,107,403
Certificates of Participation				
General Obligation Bonds	12	Bond Interest and Redemption Fund	Fund 51, Object 743X	3,731,710
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				4,839,113

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	111,896	111,896	111,896	
Certificates of Participation				
General Obligation Bonds	216,750	210,975	219,975	216,750
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	328,646	322,871	331,871	216,750
Has total annual payment increased over prior year (2020-21)?	No	No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

An increase in required annual payments occurs in some years and is solely due to payments required on the District's voter authorized General Obligation Bonds. The source of repayment for these bonds is ad valorem property taxes levied on the properties within the District's enrollment boundaries. These taxes are managed, levied and collected by the County Treasurer(s) of the counties covered by the District's enrollment boundaries (chiefly Santa Barbara County but also includes Ventura and Sapo). The Treasurer(s) are also responsible for transmitting the required principal and interest payment when they are due.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

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

3. OPEB Contributions

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

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

- d. Number of retirees receiving OPEB benefits
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	12.5	13.5	11.5	10.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,325

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
119,648	110,000	110,000

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

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

No		
----	--	--

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

--

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
2,645	2,645	0

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	12.0	12.8	12.0	11.0

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4,271

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
48,400	48,400	38,400

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

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

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

No		

--

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
1,979	2,860	4,030

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

2,425

4. Amount included for any tentative salary schedule increases

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

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

- 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
30,000	30,000	30,000

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,644	5,880	4,488

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

A1. The cashflow form was experiencing a technical issue with saving current data and accepting updates. Some cells were saving current data and other cell could not be updated, therefore, corrections had to be made in the adjustments column in order to balance to ending totals in order to proceed with completing the report.

End of School District Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
3/6/2022 1:49:55 PM

42-75010-0000000

Second Interim
2021-22 Original Budget
Technical Review Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3210	0	0000	0000	9740	3210	4,675.88
Explanation:Corrected at 1st Interim.							

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3210	0	0000	0000	9791	3210	4,675.94
Explanation:Corrected at 1st interim.							

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/6/2022 1:45:31 PM

42-75010-0000000

Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-1,261.00

Explanation: When district accrued receivable, actual revenue was less creating negative revenue. Will be corrected before year end.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	7425	-1,261.00

Explanation: When district accrued receivable, actual revenue was less. Will be corrected before year end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/6/2022 2:07:50 PM

42-75010-0000000

Second Interim
2021-22 Projected Totals
Technical Review Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7425	8590	-44.00

Explanation:Revenue was less than accrual, will correct before year end.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7425	-44.00

Explanation:Revenue was less than accrual, will correct before year end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/6/2022 1:57:13 PM

42-75010-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

District: Cuyama Joint Unified School District

CDS #: 42-750100000000

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		2021-22 Second Interim	
Form 01	General Fund/County School Service Fund	\$ 296,327	Form 01-enter sum of Objects 9780/9789/9790
Form 17	Special Reserve Fund for Other Than Capital Outlay Projects	485,641	Form 17-enter sum of Objects 9780/9789/9790
Total Assigned and Unassigned Ending Fund Balances		\$ 781,968	
District Standard Reserve Level		5%	Enter percentage from Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		203,396	Enter amount from Form 01CS Line 10B-7
Remaining Balance That Needs to be Substantiated		\$ 578,572	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties		2021-22 Second Interim	Enter descriptions of need. Replace sample descriptions below:
Form	Fund		
01	General Fund/County School Service Fund	\$ 92,931	REU for future deficit spending
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	485,641	REU and A3 Charter legal contingency
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
		-	
Insert additional rows above as needed		-	
Total of Substantiated Needs		\$ 578,572	

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



Second Interim
Fiscal Year 2022-23
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Cuyama Joint Unified School District

CDS #: 42-750100000000

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 2022-23	
01	General Fund/County School Service Fund	\$ 20,565	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	485,641	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$ 506,206	
	District Standard Reserve Level	5%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	182,719	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$ 323,487	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2022-23	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ -	REU and future deficit spending
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	323,487	REU and A3 legal contingency
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
<i>Insert additional rows above as needed</i>		-	
	Total of Substantiated Needs	\$ 323,487	

Remaining Unsubstantiated Balance **\$0** *Balance should be zero*

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



Second Interim
Fiscal Year 2023-24
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Cuyama Joint Unified School District

CDS #: 42-750100000000

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 2023-24	
01	General Fund/County School Service Fund	\$0	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	330,944	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$ 330,944	
	District Standard Reserve Level	5%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	176,894	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$ 154,050	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2023-24	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$0	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	154,050	REU and future deficit spending
	<i>Insert additional rows above as needed</i>	-	
	Total of Substantiated Needs	\$ 154,050	

Remaining Unsubstantiated Balance \$ 0 Balance should be zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

