

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

March 8, 2022

5:00 p.m. Regular Session

****Virtual Meeting****

Network User ID: FC_Public

Network Password: PineCedar2

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Cheryl Knight, Parent Representative
Amea Medeiros, Parent Representative
Dylan Hendricks, Parent Representative
Tita Fowler, Secretary

ANNOUNCEMENTS

ANNOUNCEMENT No. 1: This meeting is being held pursuant to the procedures established in Assembly Bill 361 amending elements of the Brown Act effective October 1, 2021. All Board members may attend the meeting by teleconference. This meeting will be a virtual meeting only. The public may observe and address the meeting via Zoom.

ANNOUNCEMENT No. 2: The public will have access to the Forest Charter School Charter Council meeting through Zoom Teleconferencing. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make a comment. A moderator will call you by the last three digits of your phone number when it is your turn to speak. Speakers will be limited to 3 minutes.

ANNOUNCEMENT No. 3: Should this Board meeting encounter any security breach or inappropriate issues, the meeting will be ended immediately and rescheduled as soon as practical.

Join Zoom Meeting:

<https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUjdQTUFXazI3bERnZGIYUT09>

Meeting ID: 854 0839 8614

Passcode: 873378

Dial by your location

+1 408 638 0968 US (San Jose)

Meeting ID: 854 0839 8614

Find your local number: <https://us02web.zoom.us/u/kb7yu4OPaF>

AGENDA:

1. Call To Order

2. Roll Call

3. Information/Action: A, B, C, and D may be considered for Consent Agenda--Meshawn Simmons

(E-Attachments)

- Should the Consent Agenda be approved?
 - A. Adoption of the March 8, 2022 Agenda (*page 1*)
 - B. February 8, 2022, Charter Council Meeting Minutes (*page 4*)
 - C. Contracts (*page 9*)
 - D. Warrants (February) (*page 10*)

4. Discussion: Other

This is an opportunity for members of the audience to address the Council on non-agendized items. Agendized items may be either addressed at this time or when the items come up for discussion.

The Council cannot discuss or take action on non-agendized items tonight, but items may be agendized at a later Council meeting for discussion and/or action. Public comments are limited to three minutes.

Information/Discussion Items:

5. Information: Forest Charter COVID Protocol and Contingency Plans--Peter Sagebiel, Meshawn Simmons

Peter and Meshawn will discuss any changes to COVID protocol and requirements with the Council.

6. Discussion: Charter Council Board Elections--Dan Thiem, Peter Sagebiel

Peter and Dan will talk about the upcoming Charter Council Board Elections.

7. Discussion: Performance Review for the Executive Director--Dan Thiem

Dan will discuss the performance review for the Executive Director and with the Council.

8. Information: Forest Charter School Local Control & Accountability Plan (LCAP)--Peter Sagebiel

Peter will review the LCAP progress with the Council.

9. Information: Student Achievement—B.J. Hatcher

B.J. will provide the Council with an update on student achievement.

10. Discussion: FCS School Survey Results--B.J. Hatcher

B.J. will review the school survey results with the Council.

11. Information: 2021/22 Budget and Cash Flow--Meshawn Simmons

Meshawn will update the Council on 2021/22 Budget items and Cash Flow.

12. Information: Facility Upgrades--Peter Sagebiel and Meshawn Simmons

Peter and Meshawn will update the council about facility upgrades for the 2022-23 school year.

Action Items:

13. Action: 2021/22 2nd Interim Budget—Meshawn Simmons

(page 13)

- Should the Council approve the 2021/22 2nd Interim Budget, Cash Flow, and 3-Year Projection?

14. Action: Policy Updates--Peter Sagebiel

(page 55)

- Should the Council approve the following Forest Charter policies:
 - Seal of Biliteracy Award Policy?
 - Summer Classes/Credit Policy?
 - Online Course Publisher Policy?
 - Incomplete Grades Policy (revised)?

15. Action: Teleconferenced Board Meetings - AB 361—Peter Sagebiel

- Shall the Council approve utilizing AB 361 provisions to continue virtual meetings?

16. Director's Update--Peter Sagebiel

- Enrollment
- Political Update
- Parent Info Nights
- Staffing
- Marketing & Website Update
- Form 700 Reminder
- Other

17. Future Agenda Items

18. Information: Reminder of Future Meetings

2022: (4/5), 4/19, 5/17, 6/13*, 6/14**

*Special Meeting/Public Hearing **Budget Meeting

19. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – February 8, 2022

5:00 p.m. Regular Session
****Virtual Meeting****

Council Members:

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Amea Medeiros, Parent Representative
Cheryl Knight, Parent Representative
Dylan Hendricks, Parent Representative
Tita Fowler, Secretary

Minutes

Virtually Present: Dan Thiem, Peter Sagebiel, Katy Baggett, Tita Fowler, Karen Fruchtenicht, B.J. Hatcher, Dylan Hendricks, Cheryl Knight, Amea Medeiros, Meshawn Simmons, Dave Stanger, Paul Simoes

Absent: Janice Eggers

1. **Call to Order: 5:01 pm**
2. **Roll Call: Dan Thiem, Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Amea Medeiros, Peter Sagebiel, Paul Simoes, Meshawn Simmons, Katy Baggett, Dave Stanger, Tita Fowler**
3. **Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

February 8, 2022, Charter Council Agenda was presented for approval. January 11, 2022, Meeting Minutes, Warrants, and Contracts were presented for approval.

Dylan Hendricks made a motion to approve the Consent Agenda. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amea Medeiros, Dan Thiem

Nays: None

(Cheryl Knight arrived @ 5:02 pm)

4. **Discussion: Other**

None.

(Dave Stanger arrived @ 5:03 pm)

Information Items:

5. Information: Forest Charter COVID Protocol and Contingency Plans--Peter Sagebiel, Meshawn Simmons

Peter reviewed the COVID protocols in place until the end of February.

(Katy Baggett arrived @ 5:04 pm)

6. Information: Performance Review of the Executive Director--Dan Thiem

Dan reviewed the process for the Executive Director Performance Review with the Council. He will appoint a committee at a future meeting.

7. Information: FCS School Surveys--B.J. Hatcher

B.J. made an inquiry and received feedback on what other questions should be added to the school surveys.

8. Information: Forest Charter School Local Control & Accountability Plan (LCAP)--Peter Sagebiel

Peter provided the Council with an LCAP update which included a training taking place in March on the LCAP.

9. Information: Forest Charter School Local Control & Accountability Plan (LCAP) Supplemental Report--Peter Sagebiel

Peter and Meshawn reviewed the supplemental LCAP report (mid-year) with the Council.

10. Information: Healthy Kids Survey--B.J. Hatcher

B.J. provided the Council with a review of the Healthy Kids Survey results and highlighted results that were encouraging compared to past results. He will bring comparisons with County data at a future meeting.

11. Information: Student Achievement--B.J. Hatcher

B.J. provided the Council with a CAASPP and i-Ready update. I-Ready is progressing but we need to see how things are later in the semester.

12. Information: 2021/22 Budget and Cash Flow--Meshawn Simmons

Meshawn reviewed the financials with the Council informing them we are on pace with the current spending and more updates will be discussed at 2nd interim.

Action Items:

13. Action: School's 2020/21 State Audit Report--Meshawn Simmons

Meshawn shared that the school received no findings for another year. Kudos to the office staff for their hard work.

Karen Fruchtenicht made a motion to accept the School's 2020/21 State Audit Report. Dylan Hendricks seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

14. Action: 2022 School Accountability Report Card (SARC)--B.J. Hatcher

B.J. presented the 2022 School Accountability Report Card (SARC) to the Council for approval.

Dylan Hendricks made a motion to approve the 2022 School Accountability Report Card (SARC). Cheryl Knight seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

15. Action: Forest Charter School 2022 Comprehensive School Safety Plan--Peter Sagebiel

Peter presented the revised 2022 Comprehensive School Safety Plan to the Council for approval.

Amee Medeiros made a motion to approve the 2022 Comprehensive School Safety Plan. Cheryl Knight seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

16. Action: 2022/23 FCS School Calendar--Peter Sagebiel

Peter presented the 2022/23 FCS School Calendar to the Council for approval.

Karen Fruchtenicht made a motion to approve the 2022/23 FCS School Calendar. Dylan Hendricks seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

17. Action: Teleconference Board Meetings - AB 361--Peter Sagebiel

The Council reviewed utilizing AB 361 provisions to continue virtual meetings.

Cheryl Knight made a motion to approve utilizing AB 361 provisions to continue virtual meetings. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Cheryl Knight, Ameer Medeiros, Dan Thiem

Nays: None

18. Director's Update--Peter Sagebiel

- Enrollment - Enrollment is currently at 778. Parent info nights for prospective families interested in the 2022-23 school year are coming up for the Nevada City and Truckee Learning Centers. SELS enrollment system is just about up and running and will help streamline the enrollment process. Also looking at improving our marketing approach to increase enrollment.
- Political Update - the main thing on the horizon is a bill that will address decreased school ADA which is looking like it will include charter schools
- Truckee Parent Forum - a forum was held for Truckee families to see how their specialized group of students could be more supported with campus class flexibility and program options. It provided a lot of useful feedback we will work on implementing
- CommonLit - a new free English language arts curriculum that has received great feedback from teachers and families across
- SEL Team Update - with the support of county training, the staff is continuing to share SEL training schoolwide and these are being well received.
- New Staff and Enrollment process - we have a new enrollment process and have hired front office support. The staff has done a good job managing with decreased front office personnel.
- FCS Students in the Olympics - We are proud to have 4 alumni from Truckee competing in the Olympics!
- Other - None.

19. Future Agenda Items

- SB740

20. Information: Reminder of Future Meetings

Dates for the 2021/22 Charter Council meetings were set as follows:

2022: 3/8, 4/19, 5/17, 6/13*, 6/14****

***Special Meeting**

****Budget Meeting**

21. Action: Adjourn at 6:06 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (March 2022)

At-Will:

Stipends:

Hurley, Dan	\$13,701.60 to be prorated (Feb-May)	Block Classes
-------------	--------------------------------------	---------------

Hourly:

McCreery, Juanita	\$525.00	Tutor (x2)
McCreery, Juanita	\$700.00	Tutor (x2)
Ojeda-Chatigny, Kaleen	\$700.00	Tutor (x2)
Ojeda-Chatigny, Kaleen	\$665.00	Tutor
Passalis, Alissa	+\$4,771.58	Increase contract - Temp Front Desk

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-508785	02/04/2022	AUBURN GYMNASTICS CENTER	01-5800		800.00
22-508786	02/04/2022	B & C ACE HOME CENTER	01-4300		3.50
22-508787	02/04/2022	BRUCE MAIRS	01-5800		2,135.00
22-508788	02/04/2022	CATHY COLLINGS	01-5800		340.00
22-508789	02/04/2022	CDW GOVERNMENT LLC	01-4400		1,238.49
22-508790	02/04/2022	DIANE ARNELL	01-5800		80.00
22-508791	02/04/2022	EMPLOYMENT DEVELOPMENT DEPT	01-9515		6,151.43 ✓
22-508792	02/04/2022	HTP Services, Inc	01-5800		1,022.00
22-508793	02/04/2022	Jaimee Wadman	01-5800		360.00
22-508794	02/04/2022	LINDA COUPER	01-5800		208.00
22-508795	02/04/2022	LYNN EVERY	01-5800		300.00
22-508796	02/04/2022	MARKS, JULI E	01-4300		30.34
22-508797	02/04/2022	RAINBOW RESOURCE CENTER	01-4300		1,299.74
22-508798	02/04/2022	STUDIES WEEKLY	01-4300		176.65
22-508799	02/04/2022	Zenmac LLC Split Rock Music	01-5800		910.00
22-509164	02/11/2022	ALPENGLOW CLEANING INC	01-5800		2,200.00
22-509165	02/11/2022	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		248.22
22-509166	02/11/2022	AT&T	01-5930		74.19
22-509167	02/11/2022	BEAM EASY LIVING CENTER	01-5800		121.80
22-509168	02/11/2022	Bonnie Wiesz	01-5800		2,030.00
22-509169	02/11/2022	BYU CONTINUING EDUCATION	01-5800		4,100.00
22-509170	02/11/2022	CHERYL BARBER	01-5800		200.00
22-509171	02/11/2022	CLEVER MINDS	01-5800		335.00
22-509172	02/11/2022	FOREST CHARTER REVOLVING	01-5800	67.50	
			01-9200	909.34	976.84
22-509173	02/11/2022	GPP	01-5400		2,450.00
22-509174	02/11/2022	IMAGINE LEARNING EDGENUITY DEPT 2195	01-5800		4,875.00
22-509175	02/11/2022	JJR Enterprises FILE 2388	01-5600		326.53
22-509176	02/11/2022	KATHRYN NUNN	01-5800		525.00
22-509177	02/11/2022	MARGARET JOHNSON	01-5800		350.00
22-509178	02/11/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	2,061.11	
			01-5520	1,795.85	3,856.96
22-509179	02/11/2022	R&B COMMUNICATIONS	01-5800		395.00
22-509180	02/11/2022	SEAN BIANCO	01-5800		260.00
22-509181	02/11/2022	SEBASTIAN	01-5930		174.47
22-509182	02/11/2022	SUDDENLINK COMMUNICATIONS	01-5930		309.18
22-509183	02/11/2022	THE CLEANING SOLUTION	01-5800		2,357.50
22-509184	02/11/2022	TIME4LEARNING- TIME4WRITING	01-5800		1,317.00
22-509185	02/11/2022	VERIZON	01-5800		38.01
22-509186	02/11/2022	VICTORIA GARRETT	01-5800		1,260.00
22-509187	02/11/2022	VITAMANTI-BOREL, JENNIFER J	01-5800		22.50
22-509188	02/11/2022	YOUNG MINNEY & CORR LLP	01-5802		420.37

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

ESCAPE ONLINE

Page 1 of 3

MS

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-509466	02/17/2022	4 ELEMENTS EARTH EDUCATION INC	01-5800		1,930.00
22-509467	02/17/2022	A 1 CARPET MASTERS	01-5800		411.75
22-509468	02/17/2022	ALL ABOUT LEARNING PRESS INC	01-4300		83.59
22-509469	02/17/2022	AT&T	01-5930		292.88
22-509470	02/17/2022	BRAVE WRITER LLC	01-4300		49.80
22-509471	02/17/2022	CANYON VIEW ASSEMBLY	01-5600		1,000.00
22-509472	02/17/2022	CLEVER MINDS	01-5800		130.00
22-509473	02/17/2022	COMCAST	01-5930		891.97
22-509474	02/17/2022	DE LAGE LANDEN FINCL SRV INC	01-5600		1,003.55
22-509475	02/17/2022	DIANE CORREIA	01-5800		90.00
22-509476	02/17/2022	DOCUMENT TRACKING SERVICES	01-5800		790.00
22-509477	02/17/2022	GOLD COUNTRY GYMNASICS	01-5800		1,194.00
22-509478	02/17/2022	JUSTINE LEYBA'S HOUSE CLEANING	01-5800		992.50
22-509479	02/17/2022	K&T MANAGEMENT	01-5600		952.86
22-509480	02/17/2022	KATHRYN NUNN	01-5800		1,530.00
22-509481	02/17/2022	KEN WILLER	01-5800		110.00
22-509482	02/17/2022	MEREDITH COOPER	01-5800		165.00
22-509483	02/17/2022	NEVADA CITY SCHOOL DISTRICT	01-5600		14,166.66 ✓
22-509484	02/17/2022	OFFICE DEPOT	01-4300		107.91
22-509485	02/17/2022	ONE-II-ONE MATH TUTORING	01-5800		1,400.00
22-509486	02/17/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	21.19	
			01-5520	54.44	75.63
22-509487	02/17/2022	PATRICK MCCONAGHY	01-5800		270.00
22-509488	02/17/2022	PIONEER COMMERCE CENTER	01-5600		13,892.15 ✓
22-509489	02/17/2022	REPUBLIC INDEMTY CO OF AMERICA	01-9516		2,536.60
22-509490	02/17/2022	ROSE-MAY MICKELSON	01-5800		325.00
22-509491	02/17/2022	SHERRY TORGERSO	01-5800		1,170.00
22-509492	02/17/2022	SIERRA NEVADA BOULDERING GYM	01-5800		323.00
22-509493	02/17/2022	SINGAPORE MATH INC	01-4300		336.07
22-509494	02/17/2022	STATE OF CA DOJ DEPT OF JUSTICE/ CASHIER UNIT	01-5840		32.00
22-509495	02/17/2022	T-MOBILE	01-5800		358.73
22-509496	02/17/2022	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	527.81	
			01-5540	109.17	636.98
22-509497	02/17/2022	US BANK CORPORATE PAYMENT SYS	01-4300	11,366.17	
			01-5210	203.74	
			01-5800	1,312.08	
			01-5801	76.80	
			01-5871	167.88	
			01-5920	8.32	
			01-5930	828.74	13,963.73 ✓

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

ESCAPE ONLINE

Page 2 of 3

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-509498	02/17/2022	WASTE MANAGEMENT	01-5570		284.24
22-509499	02/17/2022	WAVE	01-5930		273.79
22-509500	02/17/2022	YESENIA ANDERSON ANDERSONS STEP IT UP	01-5800		291.00
22-509770	02/25/2022	ALL ABOUT LEARNING PRESS INC	01-4300		167.04
22-509771	02/25/2022	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		844.00
22-509772	02/25/2022	CDW GOVERNMENT LLC	01-4400		102.18
22-509773	02/25/2022	GOLD COUNTRY GYMNASTICS	01-5800		1,488.00
22-509774	02/25/2022	HOLT BALLET CONSERVATORY	01-5800		884.00
22-509775	02/25/2022	IMAGINE LEARNING EDGENUITY DEPT 2195	01-5800		650.00
22-509776	02/25/2022	INSTITUTE FOR EXCELLENCE/IN WR ITING	01-4300		37.79
22-509777	02/25/2022	JJR Enterprises FILE 2388	01-5600		607.90
22-509778	02/25/2022	MATH U SEE INC	01-4300		261.49
22-509779	02/25/2022	NEVADA CITY BALLET ACADEMY	01-5800		1,295.00
22-509780	02/25/2022	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		103,965.72 ✓
22-509781	02/25/2022	OFFICE DEPOT	01-4300		95.95
22-509782	02/25/2022	ONE-II-ONE MATH TUTORING	01-5800		560.00
22-509783	02/25/2022	RAINBOW RESOURCE CENTER	01-4300		47.06
22-509784	02/25/2022	SIERRA CINEMAS INC.	01-5801		1,550.00
22-509785	02/25/2022	SPD MARKET- NEVADA CITY	01-5920		85.75
22-509786	02/25/2022	TRUCKEE-DONNER REC.& PARK DIST	01-5801		500.00
22-509787	02/25/2022	YESENIA ANDERSON ANDERSONS STEP IT UP	01-5800		120.00

Total Number of Checks

93

219,601.99

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	93	219,601.99
	Total Number of Checks	93	219,601.99
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		219,601.99

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

ESCAPE ONLINE

Page 3 of 3

Forest Charter School

Budget Narrative and Assumptions
 2021-2022 Second Interim Budget
 Date: March 1, 2022
 Board Approved: March 8, 2022

Summary

The 2nd Interim budget report is the final opportunity to adjust the current revenue and expenditure projections to reflect how the school is spending in the current fiscal year, as well as a multi-year projection of the two subsequent fiscal years.

On January 10, 2022, Gov. Gavin Newsom released the proposed state budget. The proposal includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and all other programs outside the LCFF.

The proposed budget includes an additional contribution of \$3.1 billion to the Public School System Stabilization Account. The 2021-22 contribution triggered the cap on district reserves effective with the 2022-23 Adopted Budget. There is insufficient information to determine local impact of the one-time proposals at this point. Proposals that might impact FCS therefore are:

- \$1.2 billion to amend the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of three prior years' ADA (likely won't impact FCS, but we are keeping a close eye on pending legislation which could include Charters)
- \$383 million to add one certificated or classified staff to every TK class
- \$500 million to increase the special education base funding formula
- \$1.5 billion (one-time) for college and career pathways

As we navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be our priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections. FCS will continue to budget thoughtfully and responsibly, with input from our County Office of Education, our Governing Board, and our staff.

Overview of Local Control Funding Formula (LCFF):

Implemented in 2012, the intent of the Local Control Funding Formula (LCFF) is to increase flexibility and accountability at the local level so that those closest to students can make the decisions and ensure that student needs drive the allocation of resources.

MSimmons/FCS

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Under current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. **Charter schools and county offices of education are not currently afforded the prior year guarantee and are funded on current year ADA. The proposed state budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.**

- FCS will receive a Base Grant of \$3,415,165.
- As part of the total funding received, \$554,883 is estimated to be generated as *supplemental funds* principally directed to support our FRPM population.
- FCS is not eligible for the concentration grant.

Education Protection Account (EPA)

The Education Protection Account (EPA) provides schools with general purpose State aid funding pursuant to Proposition 30, approved by voters November 6, 2012. In 2016 voters approved extending the personal tax increase to support education through 2030. The EPA is a component of the school's general purpose entitlement.

- As outlined in Proposition 30, EPA monies are collected through taxes throughout the year and paid to schools on a quarterly basis.
- The FCS governing board is required to make the spending determinations with respect to monies received from the EPA in open session of a public meeting. These spending determinations are posted on our website at www.forestcharter.com.
- FCS estimates we will receive \$2,932,949 in EPA funding for the 2021-2022 school year.

Expanded Learning Opportunities (ELO) Grant

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021. Forest Charter will receive \$508,448 from the ELO grant and we have until September 30, 2024 to spend the grant money.

ELO grants shall be expended only for any of the following seven purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

MSimmons/FCS

Forest Charter's Governing Board approved the Expanded Learning Opportunity Grant Plan on May 18th, 2021. The plan focuses on all seven outlined purposes listed above, with an emphasis on closing the learning gap and integrated pupil supports.

Elementary and Secondary School Relief Fund (ESSER III)

The Nevada County Superintendent of Schools received COVID-19 federal funding from the American Rescue Plan Act (ARP Act) Elementary and Secondary School Relief (ESSER III) Fund. FCS is not eligible for this funding as we are not a Title I school, however, the county has generously offered a portion based on revenue generated by FCS's ADA, of their ESSER III funding to FCS. This funding will provide LEAs with emergency relief funds to address the impact COVID-19 has had, and continues to have, on our schools.

NCSoS has allocated \$660,508 to FCS which we will book over the next three years. We will follow the NCSoS board approved FCS spending plan for ESSER III allocation.

Educator Effectiveness Block Grant

FCS received \$150,601 to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils to be spent by the end of the 2025-26 school year. The FCS Governing board approved the EEBG Spending plan on December 14, 2021 with a focus on coaching/mentoring, professional development and training, and purchasing supplemental materials.

Second Interim Budget in Summary

The Second Interim Budget is based on an ADA of 735, and reflects an ending fund balance of \$96,981.

FCS will focus on closely monitoring the school's budget and spending trends by implementing the following:

- Monitor cash flow regularly, and bring cash flow report monthly to the board.
- Monitor and analyze the effectiveness of our one-time spending to make sure we are utilizing the one-time funds in the most effective way possible.
- Review annual costs of school programs to analyze ongoing sustainability, especially in regards to the one-time spending/hiring over the next few years.

Multi-Year Projection

Our Budget Summary and Multi-Year Projection identifies the following key points:

- 2021-2022
 - o Enrollment and ADA at 760/735
 - o LCFF revenue based on FCMAT LCFF Calculator and includes a 5.07% COLA
 - o EPA Funding of \$2,932,949
 - o Step increases and 3% salary raise for all staff
 - o Increase in the employer contribution to CalSTRS from 16.15% to 16.92%

MSimmons/FCS

- o Ending fund balance of \$96,981
- o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, 2% SPED reserve, \$35,000 reserve for technology upgrade, \$100,000 for future tech rotation, \$35,000 for tech upgrades, \$65,000 for playground updates, and \$100,000 for special education portable
- 2022 - 2023
 - o Enrollment and ADA at 785/772
 - o LCFF revenue based on FCMAT LCFF Calculator which includes a 5.33% COLA
 - o All salaries are shown with a step increase and 5% raise
 - o Ending fund balance of \$117,747
 - o Increase in the employer contribution to CalSTRS from 16.92% to 19.10%
 - o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, 2% SPED reserve, \$15,000 reserve for technology upgrade, and \$100,000 for future tech rotation
- 2023-2024
 - o Enrollment and ADA at 800/783
 - o LCFF revenue based on School Services projections and FCMAT LCFF Calculator with a 3.61% increase to the COLA
 - o All salaries are shown with a step increase and 3% raise
 - o Ending fund balance of \$273,965
 - o Maintain the employer contribution to CalSTRS at 19.10%
 - o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, \$100,000 reserve for future tech rotation, \$15,000 reserve for tech upgrade, and a 2% Special Education reserve

Audit Regulation Updates

Charter Schools are required to go through an annual audit conducted by an outside firm to review the fiscal procedures and contemporaneous records of attendance compliance as outlined in the State Audit Guide. This year, annual audits will include the following:

- The LCAP and its process will be subject to an audit, which verifies whether or not the funds provided through apportionment and supplemental funding have been spent in accordance with the requirements
- The audit will verify the school's Education Protection Account Plan (EPA) to ensure that funds were spent in accordance with EPA requirements
- The audit will look at Independent Study rules in regards to AB 130/167 compliance
- The audit will verify spending in ELO, ESSER, and Educator Effectiveness spending
- The audit will ensure that data collection procedures for our unduplicated pupil count complies with Ed Code 42238.01(a)

MSimmons/FCS

- The SB 740 Funding Determination will be audited to ensure that FCS meets all regulated requirements

Senate Bill 740 (SB 740)

California Senate Bill 740 (SB 740) was passed in October 2001 to strengthen the oversight of non-classroom based schools and implement funding cutbacks for schools that failed to meet spending standards. Since the bill was passed, non-classroom based schools have increased both instructional spending and spending on certificated staff salaries as a proportion of revenues. In order to receive 100% funding, a non-classroom based school must meet the following criteria:

1. At least 80 percent of total revenues must be spent on instruction and related expenses, which includes certificated staff salaries and benefits *and*
2. At least 40 percent of the above mentioned revenues must be spent on certificated staff salaries and benefits *and*
3. The overall pupil-teacher ratio must be 25:1 or lower

In June, 2021 FCS received a 2 year 100% Funding Determination. We will need to reapply in Fall of 2022 for a new funding determination to begin in the 2023-24 school year.

Health Benefits:

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees. In 2021-2022 we are able to offer four options to staff. They are identical plans to what we offered in 2020-2021, but two of the plans are in a “Core” limited provider network with a lower monthly cost. This year we did an analysis of our employee cap, and we were able to increase our cap to alleviate some of the constantly increasing health insurance costs for our staff.

FCS implemented a ‘tiered’ benefit cap structure, providing a cap based on family demographics:

PLAN	PER EMPLOYEE CAP
Employee Only	\$4,800
Employee with child(ren)	\$8,040
Employee plus spouse	\$8,760
Employee plus family	\$11,280

Dental, Vision, Accident, and Critical Illness plans are offered as voluntary options. FCS offers life insurance to all staff at no cost.

Oversite and Business Services:

Beginning in the 2020-2021 school year, FCS negotiated with NCSOS to provide ala carte services at a reduced cost to FCS, saving us approximately \$150,000 per year. Our office staff has been able to successfully make the transition to managing our own business services.

MSimmons/FCS

- Oversight (1%) - \$72,774.78
- NCSOS Business Services (payroll, EDD and PERS/STRS support, etc.) – \$85,000

Special Education

- Special Education continues to be a shared expense between the members of the Nevada County Charter Services Authority (NCCSA) offering a very efficient model for the delivery of special education services to our students.
- The FCS special education annual encroachment projected in our First Interim Budget for the 2021-2022 school year is projected at \$459,840.
- FCS will receive an estimated \$713,442 in SELPA funding for 2021-2022 and an estimated \$50,771 in Mental Health dollars.
- Total projected special education costs = \$1,275,818.

Cash Flow

We will continue to monitor and provide the council with monthly reports of our cash flow.

FOREST CHARTER SCHOOL Date that actuals are posted thru... 1/31/2022

CASH FLOW REPORT 2021-22

PROJECTED YEAR BUDGET Descriptions	Current or Revised Budget 2021-22	Original Budget 2021-22	July	August	September	October	November	December	January	Total Jul-Jan	February	March	April	May	June	Total Jul-Jun
Beginning Cash Balance	1,995,031	1,993,589	1,995,031	1,731,127	2,361,553	2,606,475	2,221,776	1,925,710	2,082,409	1,924,267	1,924,267	1,933,501	2,337,384	1,821,357	1,180,887	2,110,562
RECEIPTS																
Prop Tax 8020-8079	929,364	929,364	0	0	0	0	0	0	0	0	599,962	0	164,701	0	164,701	929,364
State Aid (Appc 8010-8019)	3,415,165	5,166,307	186,247	186,247	335,244	335,244	335,244	335,244	883,307	2,596,777	163,678	163,678	163,678	163,678	163,678	3,415,165
EPA 8080-8099	2,932,949	1,684,977	0	0	513,727	0	0	0	513,728	1,027,455	0	952,747	0	0	952,747	2,932,949
Total 8010-809 8010-8099	7,277,478	7,780,648	186,247	186,247	848,971	335,244	335,244	848,972	883,307	3,624,232	763,640	1,116,425	328,379	163,678	1,281,124	7,277,478
Federal Reven 8100-8299	545,272	128,358	0	0	0	0	0	0	0	0	0	0	0	0	545,272	545,272
Other State Re 8300-8599	1,707,864	1,476,852	24,981	24,512	52,273	44,167	61,017	131,651	182,376	520,977	200,000	226,864	100,000	150,000	510,023	1,707,864
Other Local Re 8600-8799	56,908	52,500	0	0	0	0	0	0	11,650	11,650	5,000	20,000	15,000	5,258	0	56,908
Transfers In 8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sources 8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions 8980-8999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	9,587,522	9,438,358	211,228	210,759	901,244	379,411	396,261	980,623	1,077,333	4,156,859	968,640	1,363,289	443,379	318,936	2,336,419	9,587,522
DISBURSEMENTS																
Cert Salaries 1000-1999	3,627,028	3,407,969	55,731	177,500	326,997	327,514	326,917	326,835	326,113	1,867,607	351,884	351,884	351,884	351,884	351,884	3,627,027
Actuals			55,731	177,500	326,997	327,514	326,917	326,835	326,113	1,867,607	351,884	351,884	351,884	351,884	351,885	3,627,028
Classified Salari 2000-2999	991,929	1,108,688	36,505	61,377	83,665	98,726	91,746	94,854	85,835	552,708	87,844	87,844	87,844	87,844	87,844	991,928
Actuals			36,505	61,377	83,665	98,726	91,746	94,854	85,835	552,708	87,844	87,844	87,844	87,844	87,845	991,929
Empl Benefits 3000-3999	1,887,784	2,005,843	28,967	70,005	109,529	111,428	114,550	111,186	110,140	655,805	158,750	158,750	158,750	158,750	158,750	1,449,555
Actuals			28,967	70,005	109,529	111,428	114,550	111,186	110,140	655,805	246,396	246,396	246,396	246,396	246,395	1,887,784
Supplies 4000-4999	314,474	356,860	6,500	15,000	65,000	40,000	30,000	20,000	15,000	191,500	15,000	25,000	50,000	15,000	10,000	306,500
Actuals			5,514	19,731	36,739	40,610	15,007	22,174	13,995	153,770	32,141	32,141	32,141	32,141	32,140	314,474
Services 5000-5999	2,669,326	2,453,392	297,216	189,253	182,457	189,956	182,194	231,876	191,749	1,464,701	241,141	241,141	241,141	241,141	240,061	2,669,326
Actuals			297,216	189,253	182,457	189,956	182,194	231,876	191,749	1,464,701	241,141	241,141	241,141	241,141	240,061	2,669,326
TOTAL Est.										4,732,321						9,044,336
TOTAL Actuals 4000-5999	9,490,541	2,810,252	423,933	517,866	739,387	768,234	730,414	786,925	727,832	4,694,591	959,406	959,406	959,406	959,406	958,326	9,490,541
Capital Outlays 6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo 7000-7399	0	89,813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trf of Indirect 7300-7399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service 7400-7499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total 7000-749	8290	0	89,813	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Trans 7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Financing Uses 7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans 9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,490,541	9,422,565	423,933	517,866	739,387	768,234	730,414	786,925	727,832	4,694,591	959,406	959,406	959,406	959,406	958,326	9,490,541
CURR YR NET INC/DEC	96,981	15,793	(212,705)	(307,107)	161,857	(388,823)	(334,153)	193,698	349,501	(537,732)	9,234	403,883	(516,027)	(640,470)	1,378,093	96,981
PR YR TRANSACTIONS																
Revolving Cast 91xx (2,600)	2,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Rece 92xx	494,332	28,983	1,179,948	86,847	0	0	0	0	(548,063)	747,715	0	0	0	0	(448,418)	299,297
Due From 9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepays 9330/9331	0	53,348	104,388	0	0	0	0	0	0	104,388	0	0	0	0	0	104,388
Accounts Rec 9120-9499	(2,600)	550,280	133,371	1,179,948	86,847	0	0	0	(548,063)	852,103	0	0	0	0	(448,418)	403,685
Accounts Payal 9500-10, 9560	0	476,833	(184,570)	(242,415)	(3,782)	4,124	38,087	(36,999)	40,420	(385,135)	0	0	0	0	0	(385,135)
H&W Payable / 9511-9525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to Grantor: 9590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To 9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Pay: 9500-9630	0	476,833	(184,570)	(242,415)	(3,782)	4,124	38,087	(36,999)	40,420	(385,135)	0	0	0	0	0	(385,135)
Deferred Rever 9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Prior Year Transaction	(2,600)	73,447	(51,199)	937,533	83,065	4,124	38,087	(36,999)	(507,643)	466,968	0	0	0	0	(448,418)	18,550
TOTAL NET INC/DEC	0	0	(263,904)	630,426	244,922	(384,699)	(296,066)	156,699	(158,142)	(70,764)	9,234	403,883	(516,027)	(640,470)	929,675	115,531
ENDING CASH BALANCE	0	0	1,731,127	2,361,553	2,606,475	2,221,776	1,925,710	2,082,409	1,924,267	1,924,267	1,933,501	2,337,384	1,821,357	1,180,887	2,110,562	2,110,562
~Cash																

Forest Charter School
2nd Interim 2021-2022

	Adopted 2021-2022	1st Interim 2021-2022	2nd Interim 2021-2022	YEAR 2 2022-2023	YEAR 3 2023-2024
<i>Estimated COLA</i>	5.07	5.07	5.07	5.33	3.61
ENROLLMENT	800	760	760	785	800
ADA	785	746	735	772	783
%	98%	98%	96%	98%	98%
REVENUE					
LCFF	5,166,307	3,500,910	3,415,165	4,004,448	4,361,738
Prop 30 EPA	1,684,977	2,976,843	2,932,949	3,080,595	3,124,488
In-Lieu Property Taxes	929,364	929,364	929,364	929,364	929,364
Total LCFF	7,780,648	7,407,117	7,277,478	8,014,407	8,415,590
SELPA - Federal (3310) RESTRICTED	128,358	131,820	131,820	131,820	131,820
SELPA - State (6500) RESTRICTED	548,332	555,739	581,622	585,000	590,000
Mental Health (6545) RESTRICTED	50,771	59,799	59,799	60,000	60,000
Mandate Block Grant	22,218	22,678	22,678	23,000	24,000
State Lottery (1100)	122,905	126,493	126,493	127,500	128,000
State Lottery (6300) RESTRICTED	40,175	50,442	50,442	52,000	53,000
STRS/PERS on Behalf (7690) RESTRICTED	438,227	438,227	438,227	438,227	438,227
Local - donations	25,000	25,000	25,000	25,000	25,000
Local - Interest	27,500	27,500	27,500	27,500	27,500
Reimbursable Items (0808)	0	4,408	4,408	0	0
Educator Effectiveness Block Grant	0	150,601	150,601	0	0
ESSER III - 3213 - 3215	0	244,053	244,668	208,228	208,226
ELO - 3216-3219	0	119,910	159,756	105,205	0
ELO - 7425	228,802	4,170	7,607	0	0
ELO - 7426	25,422	25,254	50,676	0	0
ELO - Audit Adjustment			228,747		
Total Revenue	9,438,358	9,393,211	9,587,522	9,797,887	10,101,363
EXPENDITURES					
Personnel Costs					
Certificated Salaries	3,407,969	3,612,880	3,627,028	3,793,524	3,907,330
Classified Salaries	1,108,688	959,220	991,929	1,007,181	1,037,396
Benefits	2,005,843	1,881,524	1,887,784	1,937,970	1,944,418
Total Personnel Costs	6,522,500	6,453,624	6,506,741	6,738,675	6,889,144
Expenditures					
Materials & Supplies	297,360	310,914	286,474	250,000	250,000
Non Capitalized Equipment	59,500	43,000	28,000	45,000	45,000
Total Books and Supplies (4000)	356,860	353,914	314,474	295,000	295,000
Other Operating Expenses (5000)					
SubAgreements for Services 5100	1,194,759	1,256,211	1,242,839	1,245,000	1,250,000
Travel and Conferences 5200	16,300	8,200	2,700	20,000	15,000
Dues and Memberships 5300	17,500	17,500	17,500	20,000	20,000
Insurance 5400	35,000	35,000	32,000	35,000	37,500
Operations& Housekeeping 5500	44,000	44,000	46,000	47,000	48,000
Rent, Leases, Repairs, Non Cap IM 5600	406,338	406,338	406,338	414,465	422,754
Prof/Consul/Svcs& Oper Expense 5800	714,995	795,977	892,449	835,000	820,000
Communications 5900	24,500	24,500	29,500	30,000	30,000
Bldgs and Improve 6200					
Excess Program Costs 7100					
Total Program Costs	2,810,252	2,941,640	2,983,800	2,941,465	2,938,254
Total Expenses	9,332,752	9,395,264	9,490,541	9,680,139	9,827,398
Net Increase/Decrease	105,606	-2,053	96,981	117,747	273,965
Beginning Balance	1,690,707	2,672,386	2,051,197	2,148,178	2,265,925
Ending Balance	1,796,313	2,670,333	2,148,178	2,265,925	2,539,890
Revolving/Clearing	2,600	2,600	2,600	2,600	2,600
Required Reserve (5%)	466,638	469,763	474,527	484,007	491,370
SPED Reserve (2%)	186,655	187,905	189,811	193,603	196,548
Tech Rotation	100,000	100,000	100,000	100,000	100,000
Tech Upgrade	35,000	35,000	35,000	15,000	15,000
Playground/Equipment Upgrade	65,000	65,000	65,000		
Facility Upgrades	100,000	100,000	100,000	100,000	
Building Project Reserve	600,000	600,000	600,000	600,000	600,000
Unappropriated Fund Balance	240,420	1,110,065	581,240	770,715	1,134,372

Charter Council Approved:

NOTES:



MEMORANDUM

To: Forest Charter School Board of Directors

From: Sherry Tygart, Charter Business Services Advisor

Date: March 3, 2022

Subject: 2021/2022 2nd Interim Budget

Hello,

The following "SACS Report" for your Second Interim Budget have been completed. This report contains forms that show data about the financial status as well as other activities of the Charter that the CDE requires. For this report period, the following SACS Report forms are included:

- Form CI, Charter School Certification Approval
- Form A, Summary of Average Daily Attendance
- Form ESMOE, Expenditures Report
- Form ICR, Indirect Costs Worksheet
- Form 01, General Fund Report of Revenue and Expenditures

This format does not negate the financial reports you are used to seeing. This format will just supplement your normal reports with each State required reporting period.

Please let me know if you have any questions or would like additional detail on anything.

Thank you!

Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Pter Sagebiel

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Meshawn Simmons
Name

Business Director
Title

(530) 265-4823
Telephone

msimmons@forestcharter.com
E-mail Address

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	785.00	746.00	735.00	735.00	(11.00)	-1%
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)	785.00	746.00	735.00	735.00	(11.00)	-1%
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)	785.00	746.00	735.00	735.00	(11.00)	-1%

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	9,490,541.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	545,272.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,945,269.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		735.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,170.43
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.)	8,227,335.32	10,643.38
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)	8,227,335.32	10,643.38
B. Required effort (Line A.2 times 90%)	7,404,601.79	9,579.04
C. Current year expenditures (Line I.E and Line II.B)	8,945,269.00	12,170.43
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 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,506,741.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	157,775.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	157,775.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	157,775.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,298,216.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,127,287.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,129.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	57,875.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	206,541.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	371,338.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,080,386.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	1.95%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fac/ica/) (Line A10 divided by Line B19)	1.95%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>157,775.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,780,648.00	7,407,117.00	3,624,232.00	7,277,478.00	(129,639.00)	-1.8%
2) Federal Revenue		8100-8299	128,358.00	504,811.00	0.00	545,272.00	40,461.00	8.0%
3) Other State Revenue		8300-8599	1,476,855.00	1,424,375.00	232,967.63	1,707,864.00	283,489.00	19.9%
4) Other Local Revenue		8600-8799	56,908.00	56,908.00	299,660.01	56,908.00	0.00	0.0%
5) TOTAL, REVENUES			9,442,769.00	9,393,211.00	4,156,859.64	9,587,522.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,407,969.00	3,612,880.00	1,867,607.94	3,627,028.00	(14,148.00)	-0.4%
2) Classified Salaries		2000-2999	1,106,432.00	959,220.00	552,708.30	991,929.00	(32,709.00)	-3.4%
3) Employee Benefits		3000-3999	2,005,648.00	1,881,524.00	655,804.43	1,887,784.00	(6,260.00)	-0.3%
4) Books and Supplies		4000-4999	356,860.00	353,914.00	153,770.63	314,474.00	39,440.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	2,455,634.00	2,587,726.00	1,464,700.91	2,669,326.00	(81,600.00)	-3.2%
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			9,332,543.00	9,395,264.00	4,694,592.21	9,490,541.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,226.00	(2,053.00)	(537,732.57)	96,981.00		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,226.00	(2,053.00)	(537,732.57)	96,981.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,305,364.70	2,672,386.00		2,305,366.00	(367,020.00)	-13.7%
b) Audit Adjustments		9793	0.00	0.00		(254,169.00)	(254,169.00)	New
c) As of July 1 - Audited (F1a + F1b)			2,305,364.70	2,672,386.00		2,051,197.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,305,364.70	2,672,386.00		2,051,197.00		
2) Ending Balance, June 30 (E + F1e)			2,415,590.70	2,670,333.00		2,148,178.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,600.00	2,600.00		2,600.00		
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	189,338.00		140,601.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760	0.00					
d) Assigned								
Other Assignments		9780	1,086,655.00	1,087,905.00		1,089,811.00		
Special Education Reserve 2%	0000	9780	186,655.00					
Technology Rotation	0000	9780	100,000.00					
Technology Upgrade	0000	9780	35,000.00					
Playground/Equipment Upgrade	0000	9780	65,000.00					
Facility Upgrades	0000	9780	100,000.00					
Building Project Reserve	0000	9780	600,000.00					
Special Education Reserve 2%	0000	9780		187,905.00				
Technology Rotation	0000	9780		100,000.00				
Technology Upgrade	0000	9780		35,000.00				
Playground/Equipment Upgrade	0000	9780		65,000.00				
Facility Upgrades	0000	9780		100,000.00				
Building Project Reserve	0000	9780		600,000.00				
Special Education Reserve 2%	0000	9780				189,811.00		
Technology Rotation	0000	9780				100,000.00		
Technology Upgrade	0000	9780				35,000.00		
Playground/Equipment Upgrade	0000	9780				65,000.00		
Facility Upgrades	0000	9780				100,000.00		
Building Project Reserve	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	466,638.00	469,763.00		474,527.00		
Unassigned/Unappropriated Amount		9790	859,697.70	920,727.00		440,639.00		

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	5,166,307.00	3,500,910.00	2,596,777.00	3,415,165.00	(85,745.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	1,684,977.00	2,976,843.00	1,027,455.00	2,932,949.00	(43,894.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,851,284.00	6,477,753.00	3,624,232.00	6,348,114.00	(129,639.00)	-2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	929,364.00	929,364.00	0.00	929,364.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,780,648.00	7,407,117.00	3,624,232.00	7,277,478.00	(129,639.00)	-1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	119,330.00	131,820.00	0.00	131,820.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,028.00	9,028.00	0.00	9,028.00	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%
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	244,053.00	0.00	244,668.00	615.00	0.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	119,910.00	0.00	159,756.00	39,846.00	33.2%
TOTAL, FEDERAL REVENUE			128,358.00	504,811.00	0.00	545,272.00	40,461.00	8.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	548,332.00	555,739.00	1,931.00	581,622.00	25,883.00	4.7%
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	22,218.00	22,678.00	22,678.00	22,678.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	163,082.00	176,935.00	58,453.63	176,935.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	743,223.00	669,023.00	149,905.00	926,629.00	257,606.00	38.5%
TOTAL, OTHER STATE REVENUE			1,476,855.00	1,424,375.00	232,967.63	1,707,864.00	283,489.00	19.9%

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

29 10298 0126219
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)
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	27,500.00	27,500.00	11,595.70	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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%) 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	29,408.00	29,408.00	18,435.31	29,408.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	269,629.00	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			56,908.00	56,908.00	299,660.01	56,908.00	0.00	0.0%
TOTAL, REVENUES			9,442,769.00	9,393,211.00	4,156,859.64	9,587,522.00	194,311.00	2.1%

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	2,772,332.00	2,977,919.00	1,497,214.98	2,992,067.00	(14,148.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	635,637.00	634,961.00	370,392.96	634,961.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,407,969.00	3,612,880.00	1,867,607.94	3,627,028.00	(14,148.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	357,550.00	185,725.00	131,187.54	213,132.00	(27,407.00)	-14.8%
Classified Support Salaries		2200	2,500.00	2,863.00	9,254.26	20,551.00	(17,688.00)	-617.8%
Classified Supervisors' and Administrators' Salaries		2300	96,117.00	96,117.00	56,068.25	96,117.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	650,265.00	674,515.00	358,198.25	662,129.00	12,386.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,106,432.00	959,220.00	552,708.30	991,929.00	(32,709.00)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,126,575.00	1,044,500.00	313,408.94	1,045,134.00	(634.00)	-0.1%
PERS		3201-3202	163,873.00	170,093.00	94,341.05	170,676.00	(583.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	141,413.00	128,860.00	65,926.62	133,253.00	(4,393.00)	-3.4%
Health and Welfare Benefits		3401-3402	477,415.00	479,810.00	153,666.43	479,788.00	22.00	0.0%
Unemployment Insurance		3501-3502	54,192.00	22,590.00	11,741.00	22,904.00	(314.00)	-1.4%
Workers' Compensation		3601-3602	37,772.00	32,033.00	13,083.38	32,391.00	(358.00)	-1.1%
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	4,408.00	3,638.00	3,637.01	3,638.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,005,648.00	1,881,524.00	655,804.43	1,887,784.00	(6,260.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	285,360.00	300,914.00	142,035.21	276,933.00	23,981.00	8.0%
Noncapitalized Equipment		4400	59,500.00	43,000.00	3,636.37	28,000.00	15,000.00	34.9%
Food		4700	12,000.00	10,000.00	8,099.05	9,541.00	459.00	4.6%
TOTAL, BOOKS AND SUPPLIES			356,860.00	353,914.00	153,770.63	314,474.00	39,440.00	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,197,101.00	1,256,211.00	817,218.35	1,242,839.00	13,372.00	1.1%
Travel and Conferences		5200	16,200.00	8,200.00	1,708.00	2,700.00	5,500.00	67.1%
Dues and Memberships		5300	17,500.00	17,500.00	19,185.00	17,500.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	22,471.00	32,000.00	3,000.00	8.6%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	29,543.62	46,000.00	(2,000.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,338.00	406,338.00	250,941.02	406,338.00	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	714,995.00	795,977.00	309,903.55	892,449.00	(96,472.00)	-12.1%
Communications		5900	24,500.00	24,500.00	13,730.37	29,500.00	(5,000.00)	-20.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,455,634.00	2,587,726.00	1,464,700.91	2,669,326.00	(81,600.00)	-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 (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	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition 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	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,332,543.00	9,395,264.00	4,694,592.21	9,490,541.00	(95,277.00)	-1.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,780,648.00	7,407,117.00	3,624,232.00	7,277,478.00	(129,639.00)	-1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	145,124.00	149,171.00	80,252.21	149,171.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,908.00	56,908.00	30,031.01	56,908.00	0.00	0.0%
5) TOTAL, REVENUES			7,982,680.00	7,613,196.00	3,734,515.22	7,483,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,407,969.00	3,389,078.00	1,776,528.45	3,375,194.00	13,884.00	0.4%
2) Classified Salaries		2000-2999	842,182.00	840,644.00	462,234.71	857,707.00	(17,063.00)	-2.0%
3) Employee Benefits		3000-3999	1,538,648.00	1,383,765.00	626,898.48	1,381,621.00	2,144.00	0.2%
4) Books and Supplies		4000-4999	259,898.00	248,472.00	118,894.54	213,748.00	34,724.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	1,118,049.00	1,189,363.00	584,083.07	1,239,066.00	(49,703.00)	-4.2%
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			7,166,746.00	7,051,322.00	3,568,639.25	7,067,336.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			815,934.00	561,874.00	165,875.97	416,221.00		
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	(451,483.00)	(499,095.00)	0.00	(459,840.00)	39,255.00	-7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(451,483.00)	(499,095.00)	0.00	(459,840.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			364,451.00	62,779.00	165,875.97	(43,619.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,051,195.70	2,418,216.00		2,051,196.00	(367,020.00)	-15.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,051,195.70	2,418,216.00		2,051,196.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,051,195.70	2,418,216.00		2,051,196.00		
2) Ending Balance, June 30 (E + F1e)			2,415,646.70	2,480,995.00		2,007,577.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,600.00	2,600.00		2,600.00		
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		
	0000	9760	0.00					
d) Assigned								
Other Assignments		9780	1,086,655.00	1,087,905.00		1,089,811.00		
Special Education Reserve 2%	0000	9780	186,655.00					
Technology Rotation	0000	9780	100,000.00					
Technology Upgrade	0000	9780	35,000.00					
Playground/Equipment Upgrade	0000	9780	65,000.00					
Facility Upgrades	0000	9780	100,000.00					
Building Project Reserve	0000	9780	600,000.00					
Special Education Reserve 2%	0000	9780		187,905.00				
Technology Rotation	0000	9780		100,000.00				
Technology Upgrade	0000	9780		35,000.00				
Playground/Equipment Upgrade	0000	9780		65,000.00				
Facility Upgrades	0000	9780		100,000.00				
Building Project Reserve	0000	9780		600,000.00				
Special Education Reserve 2%	0000	9780				189,811.00		
Technology Rotation	0000	9780				100,000.00		
Technology Upgrade	0000	9780				35,000.00		
Playground/Equipment Upgrade	0000	9780				65,000.00		
Facility Upgrades	0000	9780				100,000.00		
Building Project Reserve	0000	9780				600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	466,638.00	469,763.00		474,527.00		
Unassigned/Unappropriated Amount		9790	859,753.70	920,727.00		440,639.00		

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	5,166,307.00	3,500,910.00	2,596,777.00	3,415,165.00	(85,745.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	1,684,977.00	2,976,843.00	1,027,455.00	2,932,949.00	(43,894.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,851,284.00	6,477,753.00	3,624,232.00	6,348,114.00	(129,639.00)	-2.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8086	929,364.00	929,364.00	0.00	929,364.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,780,648.00	7,407,117.00	3,624,232.00	7,277,478.00	(129,639.00)	-1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act		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	22,218.00	22,678.00	22,678.00	22,678.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	122,906.00	126,493.00	57,574.21	126,493.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			145,124.00	149,171.00	80,252.21	149,171.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	11,595.70	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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%) 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	29,408.00	29,408.00	18,435.31	29,408.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,908.00	56,908.00	30,031.01	56,908.00	0.00	0.0%
TOTAL, REVENUES			7,982,680.00	7,613,196.00	3,734,515.22	7,483,557.00	(129,639.00)	-1.7%

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)
Certificated Teachers' Salaries		1100	2,772,332.00	2,754,117.00	1,406,135.49	2,740,233.00	13,884.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	635,637.00	634,961.00	370,392.96	634,961.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,407,969.00	3,389,078.00	1,776,528.45	3,375,194.00	13,884.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	123,300.00	108,929.00	57,772.36	114,025.00	(5,096.00)	-4.7%
Classified Support Salaries		2200	2,500.00	2,863.00	457.81	2,958.00	(95.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	96,117.00	96,117.00	56,068.25	96,117.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	620,265.00	632,735.00	347,936.29	644,607.00	(11,872.00)	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			842,182.00	840,644.00	462,234.71	857,707.00	(17,063.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	688,348.00	570,885.00	298,755.88	567,501.00	3,384.00	0.6%
PERS		3201-3202	160,436.00	169,132.00	92,873.86	169,175.00	(43.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	121,194.00	118,079.00	57,519.78	119,314.00	(1,235.00)	-1.0%
Health and Welfare Benefits		3401-3402	477,415.00	470,661.00	151,213.11	470,651.00	10.00	0.0%
Unemployment Insurance		3501-3502	50,954.00	21,054.00	10,838.65	21,041.00	13.00	0.1%
Workers' Compensation		3601-3602	35,893.00	30,316.00	12,060.19	30,301.00	15.00	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	4,408.00	3,638.00	3,637.01	3,638.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,538,648.00	1,383,765.00	626,898.48	1,381,621.00	2,144.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	205,898.00	230,472.00	107,159.12	195,748.00	34,724.00	15.1%
Noncapitalized Equipment		4400	52,000.00	18,000.00	3,636.37	18,000.00	0.00	0.0%
Food		4700	2,000.00	0.00	8,099.05	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			259,898.00	248,472.00	118,894.54	213,748.00	34,724.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,516.00	9,758.00	6,505.20	9,758.00	0.00	0.0%
Travel and Conferences		5200	6,200.00	6,200.00	1,305.00	2,700.00	3,500.00	56.5%
Dues and Memberships		5300	17,500.00	17,500.00	19,185.00	17,500.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	22,471.00	32,000.00	3,000.00	8.6%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	29,543.62	46,000.00	(2,000.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,338.00	406,338.00	250,941.02	406,338.00	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	564,995.00	646,067.00	240,401.86	695,270.00	(49,203.00)	-7.6%
Communications		5900	24,500.00	24,500.00	13,730.37	29,500.00	(5,000.00)	-20.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,118,049.00	1,189,363.00	584,083.07	1,239,066.00	(49,703.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,166,746.00	7,051,322.00	3,568,639.25	7,067,336.00	(16,014.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(451,483.00)	(499,095.00)	0.00	(459,840.00)	39,255.00	-7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(451,483.00)	(499,095.00)	0.00	(459,840.00)	39,255.00	-7.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(451,483.00)	(499,095.00)	0.00	(459,840.00)	39,255.00	-7.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	128,358.00	504,811.00	0.00	545,272.00	40,461.00	8.0%
3) Other State Revenue		8300-8599	1,331,731.00	1,275,204.00	152,715.42	1,558,693.00	283,489.00	22.2%
4) Other Local Revenue		8600-8799	0.00	0.00	269,629.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,460,089.00	1,780,015.00	422,344.42	2,103,965.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	223,802.00	91,079.49	251,834.00	(28,032.00)	-12.5%
2) Classified Salaries		2000-2999	264,250.00	118,576.00	90,473.59	134,222.00	(15,646.00)	-13.2%
3) Employee Benefits		3000-3999	467,000.00	497,759.00	28,905.95	506,163.00	(8,404.00)	-1.7%
4) Books and Supplies		4000-4999	96,962.00	105,442.00	34,876.09	100,726.00	4,716.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	1,337,585.00	1,398,363.00	880,617.84	1,430,260.00	(31,897.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,165,797.00	2,343,942.00	1,125,952.96	2,423,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(705,708.00)	(563,927.00)	(703,608.54)	(319,240.00)		
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	451,483.00	499,095.00	0.00	459,840.00	(39,255.00)	-7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			451,483.00	499,095.00	0.00	459,840.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,225.00)	(64,832.00)	(703,608.54)	140,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	254,169.00	254,170.00		254,170.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(254,169.00)	(254,169.00)	New
c) As of July 1 - Audited (F1a + F1b)			254,169.00	254,170.00		1.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			254,169.00	254,170.00		1.00		
2) Ending Balance, June 30 (E + F1e)			(56.00)	189,338.00		140,601.00		
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	189,338.00		140,601.00		
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	(56.00)	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		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	119,330.00	131,820.00	0.00	131,820.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,028.00	9,028.00	0.00	9,028.00	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%
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	244,053.00	0.00	244,668.00	615.00	0.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective								
Instruction	4035	8290	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	119,910.00	0.00	159,756.00	39,846.00	33.2%
TOTAL, FEDERAL REVENUE			128,358.00	504,811.00	0.00	545,272.00	40,461.00	8.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	548,332.00	555,739.00	1,931.00	581,622.00	25,883.00	4.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	40,176.00	50,442.00	879.42	50,442.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	743,223.00	669,023.00	149,905.00	926,629.00	257,606.00	38.5%
TOTAL, OTHER STATE REVENUE			1,331,731.00	1,275,204.00	152,715.42	1,558,693.00	283,489.00	22.2%

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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	269,629.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	269,629.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,460,089.00	1,780,015.00	422,344.42	2,103,965.00	323,950.00	18.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	223,802.00	91,079.49	251,834.00	(28,032.00)	-12.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	223,802.00	91,079.49	251,834.00	(28,032.00)	-12.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	234,250.00	76,796.00	73,415.18	99,107.00	(22,311.00)	-29.1%
Classified Support Salaries		2200	0.00	0.00	8,796.45	17,593.00	(17,593.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,000.00	41,780.00	8,261.96	17,522.00	24,258.00	58.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			264,250.00	118,576.00	90,473.59	134,222.00	(15,646.00)	-13.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	438,227.00	473,615.00	14,653.06	477,633.00	(4,018.00)	-0.8%
PERS		3201-3202	3,437.00	961.00	1,467.19	1,501.00	(540.00)	-56.2%
OASDI/Medicare/Alternative		3301-3302	20,219.00	10,781.00	8,406.84	13,939.00	(3,158.00)	-29.3%
Health and Welfare Benefits		3401-3402	0.00	9,149.00	2,453.32	9,137.00	12.00	0.1%
Unemployment Insurance		3501-3502	3,238.00	1,536.00	902.35	1,863.00	(327.00)	-21.3%
Workers' Compensation		3601-3602	1,879.00	1,717.00	1,023.19	2,090.00	(373.00)	-21.7%
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			467,000.00	497,759.00	28,905.95	506,163.00	(8,404.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	79,462.00	70,442.00	34,876.09	81,185.00	(10,743.00)	-15.3%
Noncapitalized Equipment		4400	7,500.00	25,000.00	0.00	10,000.00	15,000.00	60.0%
Food		4700	10,000.00	10,000.00	0.00	9,541.00	459.00	4.6%
TOTAL, BOOKS AND SUPPLIES			96,962.00	105,442.00	34,876.09	100,726.00	4,716.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,177,585.00	1,246,453.00	810,713.15	1,233,081.00	13,372.00	1.1%
Travel and Conferences		5200	10,000.00	2,000.00	403.00	0.00	2,000.00	100.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	149,910.00	69,501.69	197,179.00	(47,269.00)	-31.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,337,585.00	1,398,363.00	880,617.84	1,430,260.00	(31,897.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,165,797.00	2,343,942.00	1,125,952.96	2,423,205.00	(79,263.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	451,483.00	499,095.00	0.00	459,840.00	(39,255.00)	-7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			451,483.00	499,095.00	0.00	459,840.00	(39,255.00)	-7.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			451,483.00	499,095.00	0.00	459,840.00	39,255.00	-7.9%

Resource	Description	2021-22
		Projected Year Totals
6266		140,601.00
Total, Restricted Balance		140,601.00



Section: 500
Policy: 021
FCS Council Approved: March 8, 2022

Seal of Biliteracy Award Policy

Policy

The Charter Council aims to support students who want to pursue the opportunity for a Seal of Biliteracy Award.



Summer Classes Policy

Rationale:

Forest Charter School (FCS) strives to support students as they pursue different avenues to meet their high school graduation requirements. Although FCS does not offer a summer session, taking classes during the summer is a viable way for students to remediate or to accelerate as needed. With these considerations in mind Forest Charter School has approved the following policy.

Policy

- Forest Charter School will add classes taken during the summer term at another institution to a student's transcript if the following criteria are met.
 - o The provider must issue an official transcript that identifies the name of the institution, the title of the class taken, the course grade, the credits completed, and the term and year the course was taken.
- Forest Charter School will add the information provided on the transcript to the student's FCS transcript under the name of the institution where the class was taken.



Online Course Publisher Policy

Rationale

Forest Charter School (FCS) strives in all ways to provide a strong independent study program for all students. In building a personalized program for a wide-variety of students, we recognize that it sometimes becomes necessary to use outside resources to support a student's unique educational plan, and FCS permits students to supplement their FCS education in this manner. As a public charter school, FCS is aware of its responsibility to maintain a robust teaching program offered through its own faculty. With these considerations, Forest Charter School has approved the following policy.

Definition

- *Online Course Publishers* - These publishers provide curriculum and assignments; grade the assignments; and provide final grades.

Policy

- Students must be enrolled in at least 20 FCS credits, separate from any online course publishers and/or community college classes
- Students can enroll in a maximum of two classes from online course publishers and/or community college classes per semester (i.e. any combination of community college classes and/or classes with online course publishers).
 - NOTE: In some instances, community college classes require labs or other support/supplemental sections as part of a primary class. These support/supplemental sections are considered part of the primary class in which the student is enrolled, and therefore count as one class toward the two class maximum.
- Instructors from online course publishers must be California credentialed in the specific subject area taught.
- High school classes must be a-g approved, as applicable to the type of course.
- Students may only use FCS-approved online course publishers, if they wish to receive FCS credit for the course(s).
- All assessments from online course publishers must be proctored either by a third-party online proctor service or an FCS staff member. The supervising teacher and/or FCS administration has the authority to require that any assessment (even if it is proctored by a third-party online proctor service) is taken at an FCS learning center under the supervision of an FCS staff member.
- FCS will report exact grades from online course publishers.

- Forest Charter School will not add classes from online course publishers to the FCS transcript that were not part of the student's FCS master agreement (i.e. approved by Forest Charter School).
- Students/families may appeal any of the above requirements to the FCS Academic Dean or designee, who has final authority over the matter.



Section: 600
Policy: 009
FCS Council Approved: August, 2006

Incomplete Grades Policy

Rationale

Forest Charter School wishes to maintain a standard of earning 2.5 or 5 credits as reflected in the Earned Credits policy. However, it is acknowledged that unforeseeable circumstances arise. Therefore, in order to support students during difficult times, Forest Charter School has adopted the following policy.

Policy

- The teacher and or ST should determine if an incomplete is appropriate for the student.
- The ST must get approval to offer an incomplete from the Academic Dean or designee.
- ~~It should be considered that a~~ An incomplete should only be offered for an unusual circumstance and not because the student simply didn't finish the assigned work.
- ~~Once a student has received an incomplete, he or she~~ Student has up to one year to ~~make up the work for a grade~~ resolve the Incomplete.
 - o NOTE: The ST/admin may establish an earlier due date at their discretion.
- If ~~after a year,~~ the work has not been ~~turned in~~ resolved by the established deadline, the incomplete will ~~be changed~~ revert to an F or whatever grade was originally earned the original grade, and late work can no longer be turned in to change the grade.

Formatted