

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING**

**AGENDA**

**Monday, December 13, 2021  
6:00 pm Open Session  
Multi-Use Room**

**2452 El Centro Blvd.  
East Nicolaus, CA 95659**

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements. Public comments submitted by email to [maggiei@sutter.k12.ca.us](mailto:maggiei@sutter.k12.ca.us) by 3:00pm on the date of the Board Meeting will be read to the Board during the meeting.

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**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

**2. ROLL CALL**

**Present**

**Absent**

Alan Menigoz, President  
Jeff Moore, Clerk  
Jill Bramhill  
Keith Turner  
Josh Wanner

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**3. APPROVAL OF THE AGENDA**

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**4. SOUTH SUTTER CHARTER SCHOOL**

Cynthia Rachel will present the monthly report for South Sutter Charter School.

**5. SUPERINTENDENT'S REPORT**

**6. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

**6.1 Approval of Minutes: November 8, 2021**

**6.2 Approval of Monthly Warrants: 5139, 5187, 5242, 5445, 5266, 5267, 5330**

**6.3 Williams Act: 0 Complaints**

#### 6.4 Enrollment Report:

##### *Marcum-Illinois Elementary School Enrollment\**

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
6	18	19	21	22	21	24	19	16	18	184

##### *Marcum-Illinois Preschool Enrollment\**

**Full Time 16**

**Part Time 7**

*\*As of 12/9/21*

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

#### 7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

#### 8. INFORMATION ITEMS

##### **8.1. MIUSD Draft Calendar for 2022-2023**

#### 9. ACTION ITEMS

##### **9.1 Project to Replace Classroom Carpets**

The MIUSD had requested quotes to replace the carpet in classrooms noted on the FIT report as not in excellent condition. Three proposals have been collected for the Board to review. Proposals are from Home Depot, S & G Carpet, and Twin Cities Floor Covering.

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

##### **9.2 Educator Effectiveness Block Grant Plan**

The Educator Efficiency Block Grant provides funding for county offices of education, school districts, charter schools, and state special schools for professional learning for teachers, administrators, paraprofessionals that work with pupils, and classified staff that interact with pupils. Funds are allocated based on FTE and recipients must prepare a plan for expending the funds between 2021-2022 and 2025-2026. Expenditures will be reported to CDE in 2026.

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 9.3 Vaccine Mandate Resolution BR 2021-2022 4

Board Resolution calling for state officials to recommend and not require the Covid-19 Vaccine for Students and Staff.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 9.4 2020-2021 Audit

In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code section 41020, the governing board must review and accept the prior year's Financial Report/Audit at a public meeting.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 9.5 First Interim Report BR 2021-2022-5

The FEMAC state accounting system requires the Superintendent to advise the Board, the Public and other interested agencies of the district's financial condition at periodic intervals during the fiscal year. This report includes revisions to the original budget and shows a Positive Certification by the county.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 9.6 Annual MIUSD Board Reorganization

The Marcum-Illinois Board of Trustees will elect a President, Clerk, and set meeting dates and times for the 2022 year. Ed Code 35143 and Ed Code 35023

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 9.7 School Board Authorization

The Marcum-Illinois School Board of Trustees is asked to approve the authorization for Maggie Irby and Courtney Brazil to sign warrant orders, cash transfers, and payroll authorization.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

## 10. COMMENTS FROM THE PUBLIC

"No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person

wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

**11. NEXT BOARD MEETING**

- **January 10, 2022**

**12. CLOSED SESSION**

- *Government Code Section 54957.6*  
*Conference with labor negotiator*  
*Name of negotiator: Maggie Irby*  
*Unrepresented employees: Certificated Employees/Classified Employees*
- *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*

**13. REPORT OUT FROM CLOSED SESSION**

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**14. ADJOURNMENT**





**South Sutter Charter School and  
Marcum-Illinois Union Elementary School District  
Monthly Report to Authorizer- December 2021**

**Month End Enrollment Information: November 30, 2021**

Total Active Enrollment: 2494

Prospective Students: 130

<b>K</b>	233	<b>7</b>	195		<b>Butte</b>	182
<b>1</b>	203	<b>8</b>	197		<b>Colusa</b>	20
<b>2</b>	212	<b>9</b>	167		<b>Placer</b>	653
<b>3</b>	212	<b>10</b>	173		<b>Sacramento</b>	1239
<b>4</b>	219	<b>11</b>	157		<b>Sutter</b>	104
<b>5</b>	193	<b>12</b>	143		<b>Yolo</b>	146
<b>6</b>	190				<b>Yuba</b>	150

**The total enrollment number, enrollment by grade, and enrollment by the county do not include the prospective student count.**

**Enrollment trends/comments**

We are gearing up for Open Enrollment for the 2022-23 school year. We will be making our announcements in January for the lottery process.

**Federal/State Reporting, LCAP and WASC Updates**

We have updated our federal programs website to better communicate our federal programs and to house all of the information in one location:

<https://southsuttercs.org/ss-about/ss-accountability/ss-federal-programs>

Like Marcum Illinois, we are learning about the new LCAP mid-year template which has just been released by the CDE. Once we understand all of the requirements we will submit it for approval to our governing board in February to stay within CDE guidelines on the due date.

WASC (Western Accreditation of Schools and Colleges) will be sending a visiting committee to our learning center from **February 28th through March 2nd**.

## Educational Program Updates



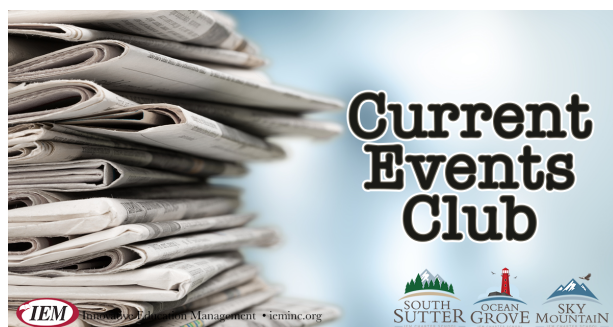
We have our second round of i-Ready Growth Monitoring the week of November 15th. Because the GM report requires three data points to generate a report, most Tier 3 students and many Tier 2 will get their first report this month. These reports tell the student their likelihood of reaching their Typical and Stretch Growth Targets by the end of the year using a percentage range, as well as provide an estimate of their End of Year Diagnostic results. The report will update after each subsequent Diagnostic or Growth Monitoring assessment.



Please join Tammy Tucker our resident mental health expert, as she goes over mental health supports at our schools as well as tips for parents to help their students.



Come and join your peers to practice speaking and listening skills. Learn about the customs, traditions, and culture of Arabic speaking countries.



Are you fascinated about events happening around you locally, in the US and all over the world? Do you like to research, discover exciting details and discuss these world happenings? Come join us as we keep ourselves informed and focused on current events!



Genders & Sexualities Alliance (GSA) is a student-run club which provides a safe place for students to meet, support each other, talk about issues related to orientation, identity and expression. Research affirms that the presence of a GSA club has a positive impact on school safety.

## Upcoming Engagement Opportunities



Come enjoy the classic Charles Dickens play A Christmas Carol. Don't be a scrooge...come join us!



The Sacramento "Trilogy" is really a 3-in-1 field trip in our state's capital. First, students will view an IMAX film titled "Adventures in California". Then we will walk over to the California Museum to learn all about our state's history. After that, families are welcome to roam over to the capitol building to take a self-guided tour at their leisure!



Bring your imagination and tutu! Ballerina Doll class is a great intro to ballet and character development. Choreography will be based on the Act 1 Party Scene variation.



Not all fun ballet roles include a tutu! This class is great for kids who want to work on their mischievous character of the mouse while learning choreography inspired by our exciting battle scene!

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING MINUTES**

**Monday, November 8, 2021**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

*Called to order at 6:04pm.*

**2. ROLL CALL – 6:02pm**

*BOARD MEMBERS PRESENT: Alan Menigoz, Jeff Moore, Jill Bramhill, Keith Turner, Josh Wanner*

*BOARD MEMBERS ABSENT: None*

**3. APPROVAL OF THE AGENDA**

*Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.*

*Alan Menigoz motioned to approve the agenda as read. Jeff Moore seconded. Roll Call Vote 5-0.*

**4. SOUTH SUTTER CHARTER SCHOOL**

*Cynthia Rachel, shared a copy of the student created magazine: Creative Forces.*

*She updated the Board that current enrollment is at 2,502 students. This is up 18% from 2019 and 22% from 2018. They have received calls from many families concerned about the potential student vaccine mandate, trying to make plans for how they may want to respond.*

*The charter school has been using Genetworx for weekly staff Covid testing. The tests are being delivered directly to staff homes and they return it to any FedEx location. The company has been able to send sets of tests to cover multiple weeks at a time.*

*Preparations continue for the WASC visit coming this Spring.*

*In person math support classes have started at the Learning Center. This opportunity is focused on students who are below grade level in math. Additional online support is also being offered. Seniors are being offered FAFSA and college readiness workshops. Art classes and other new engagement opportunities are starting, but are still being held primarily online.*

*The South Sutter Charter School was recognized with a Pioneer award for advocacy at a conference recently.*

## **5. SUPERINTENDENT'S REPORT**

*Maggie Irby shared that the first trimester ended last Friday. Teachers are currently working on report cards. Mrs. Brazil helped make updates and improvements to the report cards, based on teacher feedback. Parent-teacher conferences will be held virtually next week.*

*This year's Winter Program will be virtual. There will be a livestream on Facebook as well as a recorded version sent home to families. Each class will still perform a song, and a virtual raffle will occur as well to support students going to Shady Creek.*

*Maggie updated the Board that we have still had only 4 positive Covid cases since the start of school. Families continue to do a great job of communicating close contacts and keeping students home as needed. We have had 35 total close contacts since August. The mitigations on campus are working well. There are currently 9 students out as close contacts. Teachers are working extra hard to maintain the short term independent studies to keep kids on track.*

*This was the fourth week doing weekly Covid testing for unvaccinated staff members. There have been no updates from the governor on pending vaccination mandates. The SSDA is urging schools to submit a resolution in support of parent choice for CDPH to consider before moving forward with a mandate.*

*Progress has been made on obtaining quotes for classroom carpet replacement. The first quote is in the low \$30,000 range for all 9 classrooms. Two additional quotes are coming soon.*

*Maggie applied for the Emergency Connectivity Fund, which is \$30,000 that would provide 90 new chrome books, and cover cost of hot spots for the rest of the year. We will only move forward with technology purchases if the funds are granted.*

*With this year's REAP funds, \$23,000, we ordered three new smartboards. The delivery timeframe is uncertain, hopefully here sometime in January. Upon installation, K-8<sup>th</sup> grade would all have the Smart TVs – Preschool and TK older versions are still working.*

*On October 18<sup>th</sup>, the day of the anti-vaccine mandate walk out, 42 students were absent with no reason given or specifically mentioned the protest as their reason. These absences represented 23% of the student body and cost the school an estimated \$2,300 in loss of funds. Maggie hopes to offer Saturday school make up sessions in January or February. She expressed her gratitude that all our staff came to work that day.*

## **6. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

**6.1 Approval of Minutes: October 11, 2021**

**6.2 Approval of Monthly Warrants: 4955, 5017, 5064, 5110**

**6.3 Williams Act: 0 Complaints**

#### 6.4 Enrollment Report:

##### *Marcum-Illinois Elementary School Enrollment\**

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
6	18	19	20	21	21	23	19	17	18	182

##### *Marcum-Illinois Preschool Enrollment\**

**Full Time 16**

**Part Time 7**

*\*As of 11/2/21*

*Keith Turner motioned to approve. Alan Menigoz seconded. Roll Call Vote 5-0.*

#### 7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

*None.*

#### 8. PUBLIC HEARINGS

##### **8.1. Public Hearing Regarding MIUSD and MITA Collective Bargaining Agreement Amendment Negotiations**

*Public Hearing regarding the District's and Marcum-Illinois Teacher Association's proposals for the Amendment to the Collective Bargaining Agreement and the Public Disclosure related to the proposed agreement*

*Maggie Irby reported that when shared with the county for review, no comments were given.*

*Public hearing was opened at 6:30pm.*

*Tami Ortega shared a letter representing the Marcum-Illinois Teachers Association. She expressed appreciation of the Board's commitment to maintaining single-grade classrooms, but pointed out that certificated employees are still toward the bottom of comparative salary schedules with other schools in the county. The MITA feels that classified employees are paid at an equal or greater level to surrounding schools, and requests that competitive certificated salaries become a priority to the Board moving forward.*

*Public hearing was closed at 6:33pm.*

#### 9. INFORMATION ITEMS

##### **9.1 Local Control Accountability Plan**

Updates due to recommendations from Sutter County Superintendent of Schools regarding language for compliance

##### **9.2 ESSER III Expenditure Plan**

Update due to increased allocation from \$14,081 to \$14,091

##### **9.3 Educator Efficiency Block Grant Plan**

Funding for county offices of education, school districts, charter schools, and state special schools for professional learning for teachers, administrators, paraprofessionals that work with pupils, and classified staff that interact with pupils. Funds are allocated based on FTE and recipients must prepare a plan for expending the funds between 2021-2022 and 2025-2026. Expenditures will be reported to CDE in 2026. The plan must be reviewed at a Board meeting as an informational item and then approved at a subsequent Board meeting.

## **10. ACTION ITEMS**

### **10.1 Reconfirmation of Internet Safety Policy**

In order to participate in E-Rate and be eligible for funding sources related to E-Rate, the District must certify that they have an Internet Safety Policy that includes technology protection measures related to the Children's Internet Protection Act. This is a reconfirmation of the District's Internet Safety Policy to ensure CIPA compliance.

*Alan Menigoz motioned to approve. Josh Wanner seconded. Roll Call Vote 5-0.*

## **11. COMMENTS FROM THE PUBLIC**

"No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

*Maggie Irby shared an email from Shasta Ford, thanking the Board for the increase to the classified salary schedule. Shasta's email also provided an update for the Board on happenings in the School Lunch program.*

## **12. NEXT BOARD MEETING**

- **December 13, 2021**

**6:41pm**

## **13. CLOSED SESSION**

- *Government Code Section 54957.6*  
*Conference with labor negotiator*  
*Name of negotiator: Maggie Irby*  
*Unrepresented employees: Certificated Employees/Classified Employees*
- *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*

**14. REPORT OUT FROM CLOSED SESSION**

The Board approved the Certificated Salary Schedule as negotiated with MITA

*Alan Menigoz motioned to approve. Jill Bramhill seconded. Roll Call Vote 5-0.*

The Board approved an off-schedule salary bonus of 3% to all employees.

*Alan Menigoz motioned to approve. Jeff Moore seconded. Roll Call Vote 5-0.*

**15. ADJOURNMENT**

**8:05pm**



Approval Batch 005139								Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550									
2021/22	11/03/21		LIVE SCAN JB	542377 (792315)	11/05/21	Paid	Printed	32.00		32.00	
		2022 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00									
Check #	00560797					Check Date 11/09/21	PO#	Register # 000158			
Total Invoice Amount								32.00			
Direct Employee		FORD, SHASTA L (170485)									
2021/22	11/04/21		BBQ SAUCE	EP22-00017 (792315)	11/05/21	Paid	Printed	14.16		14.16	
		2022 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
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Total Invoice Amount								14.16			
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558									
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		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00560799					Check Date 11/09/21	PO#	Register # 000158			
2021/22	09/10/21		SUPER JUNE PROC STATE FEES	4150522 (792315)	11/05/21	Paid	Printed	1.80		1.80	
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00560799					Check Date 11/09/21	PO#	Register # 000158			
2021/22	09/14/21		SUPER JULY PROC STATE FEES	4165720 (792315)	11/05/21	Paid	Printed	1.80		1.80	
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00560799					Check Date 11/09/21	PO#	Register # 000158			
2021/22	09/15/21		CAFETERIA FOOD	4086773 (792315)	11/05/21	Paid	Printed	82.36		82.36	
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00560799					Check Date 11/09/21	PO#	Register # 000158			
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)										ESCAPE	ONLINE
Page 1 of 23											

## ReqPay05g

## Payment Register by Approval BatchId

Approval Batch 005139 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		GOLD STAR FOODS (009670/1)		(continued)		(continued)				
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Check #	2022 00560799	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	09/24/21		MONTHLY STORAGE FEES	4220784 (792315)	11/05/21	Paid	Printed	.95		.95
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2021/22	10/06/21		SUPER AUG BROWN BOX STATE FEES	4274325 (792315)	11/05/21	Paid	Printed	7.20		7.20
Check #	2022 00560799	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/28/21		SUPER SEP BROWN BOX STATE FEES	4374907 (792315)	11/05/21	Paid	Printed	9.00		9.00
Check #	2022 00560799	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/28/21		SUPER SEP PROC STATE FEES	4375366 (792315)	11/05/21	Paid	Printed	8.10		8.10
Check #	2022 00560799	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/02/21		CAFETERIA FOOD	4309930 (792315)	11/05/21	Paid	Printed	1,419.91		1,419.91
Check #	2022 00560799	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/02/21		CAFETERIA FOOD	4326892 (792315)	11/05/21	Paid	Printed	153.36		153.36
Check #	2022 00560799	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								1,688.98		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

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Approval Batch 005139 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2021/22	10/26/21		COPIER LEASE	456388453	11/05/21	Paid	Printed	1,548.85		1,548.85
			10/20-11/20	(792315)						
		2022 01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00560800					Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								1,548.85		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2021/22	11/01/21		CAFETERIA FOOD	6897366	(792315)	11/05/21	Paid	Printed	817.95	817.95
		2022 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00560801					Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/01/21		CAFETERIA MILK	6897366-1	(792315)	11/05/21	Paid	Printed	297.29	297.29
		2022 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00560801					Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/01/21		CAFETERIA SUPPLIES	6897366-2	(792315)	11/05/21	Paid	Printed	24.26	24.26
		2022 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00560801					Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								1,139.50		
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926								
2021/22	11/01/21		OPERATOR SERVICE OCT 21	3965	(792315)	11/05/21	Paid	Printed	125.00	125.00
		2022 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00560802					Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/01/21		PROCESSING FEE OCT 21	3965-1	(792315)	11/05/21	Paid	Printed	2.50	2.50
		2022 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00560802					Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								127.50		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE

Approval Batch 005139 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2021/22	11/03/21		CAFETERIA FOOD	331436552 (792315)	11/05/21	Paid	Printed	638.69		638.69
Check #	2022 00560803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	11/03/21		CAFETERIA SUPPLIES	331436552-1 (792315)	11/05/21	Paid	Printed	54.16		54.16
Check #	2022 00560803	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								692.85		
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622								
2021/22	10/05/21		BUS PROPANE	127596 (792315)	11/05/21	Paid	Printed	149.34		149.34
Check #	2022 00560804	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/13/21		BUS PROPANE	127679 (792315)	11/05/21	Paid	Printed	168.28		168.28
Check #	2022 00560804	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/18/21		BUS PROPANE	127736 (792315)	11/05/21	Paid	Printed	65.61		65.61
Check #	2022 00560804	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/21/21		BUS PROPANE	127786 (792315)	11/05/21	Paid	Printed	114.58		114.58
Check #	2022 00560804	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
2021/22	10/28/21		BUS PROPANE	127851 (792315)	11/05/21	Paid	Printed	188.03		188.03
Check #	2022 00560804	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 11/09/21	PO#		Register # 000158	
Total Invoice Amount								685.84		

Approval Batch 005187								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579								
2021/22	11/07/21		PREK WATER	15604920110721 (795695)	11/15/21	Paid	Printed	29.98		29.98
		2022 12- 6105- 0- 5800- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00561367					Check Date 11/19/21	PO#	Register # 000159		
2021/22	11/07/21		OFFICE/STAFF WATER	15604920110721-1 (795695)	11/15/21	Paid	Printed	122.33		122.33
		2022 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561367					Check Date 11/19/21	PO#	Register # 000159		
Total Invoice Amount								152.31		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2021/22	11/14/21		MONTHLY TECH NOV 21	12693 (795695)	11/15/21	Paid	Printed	1,200.00		1,200.00
		2022 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00561368					Check Date 11/19/21	PO#	Register # 000159		
Total Invoice Amount								1,200.00		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/1) PO BOX 1480 LODI, CA 95241								
2021/22	11/11/21		PEST SERVICE NOV 21	29465570 (795695)	11/15/21	Paid	Printed	171.00		171.00
		2022 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00561369					Check Date 11/19/21	PO#	Register # 000159		
Total Invoice Amount								171.00		
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030								
2021/22	10/05/21		GROUND VALVE COVERS	4383498 (795695)	11/15/21	Paid	Printed	27.63		27.63
		2022 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00561370					Check Date 11/19/21	PO#	Register # 000159		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)										
									ESCAPE	ONLINE
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Approval Batch 005187 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		HOME DEPOT CREDIT SERVICES (continued)								
			DEPT. 32 2001278484 (004490/1)	(continued)						
2021/22	10/11/21		LOCKS/HASPS	8193172 (795695)	11/15/21	Paid	Printed	27.35		27.35
	2022	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00561370					Check Date 11/19/21	PO#		Register # 000159	
2021/22	10/23/21		LATE FEE	DP22-00054 (795695)	11/15/21	Paid	Printed	40.00		40.00
	2022	01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561370					Check Date 11/19/21	PO#		Register # 000159	
2021/22	10/26/21		CARPET SAMPLE DEPOSIT	3902063 (795695)	11/15/21	Paid	Printed	50.00		50.00
	2022	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00561370					Check Date 11/19/21	PO#		Register # 000159	
Total Invoice Amount								144.98		
AP Vendor		K S TELECOM INC (000036/1) PO BOX 330 PENRYN, CA 95663								
2021/22	11/11/21	R22-00001	WIRELESS BASE AND CONTINGENCY	7652 (795695)	11/15/21	Paid	Printed	4,422.00		4,422.00
	2022	01- 7425- 0- 6200- 00- 0000- 8500- 000- 000- 0000- 00								
Check #	00561371					Check Date 11/19/21	PO# P22-00001		Register # 000159	
Total Invoice Amount								4,422.00		
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901								
2021/22	11/03/21		RECOLOGY NOV 21	69683225 (795695)	11/15/21	Paid	Printed	505.35		505.35
	2022	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00561372					Check Date 11/19/21	PO#		Register # 000159	
Total Invoice Amount								505.35		
Direct Employee		SCHWALL, STACEY (170274)								
2021/22	11/10/21		REIMB SKETCH PADS	EP22-00018 (795695)	11/15/21	Paid	Printed	30.44		30.44
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)							ESCAPE	ONLINE

Approval Batch 005187 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee		SCHWALL, STACEY (170274)			(continued)					
Check #	00561373					Check Date 11/19/21		PO#	Register # 000159	
Total Invoice Amount								30.44		
Direct Vendor		STAPLES ADVANTAGE DEPT LA (000322/1) P O BOX 83689 CHICAGO, IL 60696-3689								
2021/22	10/30/21		COPY PAPER	3491389618 (795695)	11/15/21	Paid	Printed	428.90		428.90
		2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561374					Check Date 11/19/21		PO#	Register # 000159	
2021/22	10/30/21		SS PRINTER TONER	3491389618-1 (795695)	11/15/21	Paid	Printed	105.95		105.95
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561374					Check Date 11/19/21		PO#	Register # 000159	
Total Invoice Amount								534.85		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2021/22	11/03/21		ESCAPE SIGNATURE CHANGE	AR22-00160 (795695)	11/15/21	Paid	Printed	166.67		166.67
		2022 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561375					Check Date 11/19/21		PO#	Register # 000159	
Total Invoice Amount								166.67		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2021/22	11/02/21		CELL SERVICE 10/3-11/2	9891971319 (795695)	11/15/21	Paid	Printed	284.65		284.65
		2022 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561376					Check Date 11/19/21		PO#	Register # 000159	
2021/22	11/02/21		EARLY TERMINATION FEES 0953 AND 8016	9891971319-1 (795695)	11/15/21	Paid	Printed	155.00		155.00
		2022 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561376					Check Date 11/19/21		PO#	Register # 000159	
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE

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Approval Batch 005187 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		VERIZON WIRELESS (009718/1)			(continued)		(continued)			
Total Invoice Amount								439.65		
Direct Vendor		WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074								
2021/22	11/10/21		OPERATIONS	80444304	11/15/21	Paid	Printed	697.31		697.31
			SUPPLIES	(795695)						
	2022	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00561377					Check Date	11/19/21	PO#	Register # 000159	
Total Invoice Amount								697.31		



Approval Batch 005242								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		AT&T (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025								
2021/22	11/07/21		21-22 FIBER 11/7-12/6	DP22-00056 (798971)	11/19/21	Paid	Printed	227.80		227.80
		2022 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561583					Check Date 11/23/21		PO#	Register # 000160	
Total Invoice Amount								227.80		
Direct Vendor		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799								
2021/22	09/14/21		TPA FEES AUG 21	70919 (798971)	11/19/21	Paid	Printed	9.00		9.00
		2022 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561584					Check Date 11/23/21		PO#	Register # 000160	
2021/22	11/16/21		TPA FEES OCT 21	73383 (798971)	11/19/21	Paid	Printed	9.00		9.00
		2022 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561584					Check Date 11/23/21		PO#	Register # 000160	
Total Invoice Amount								18.00		
Direct Employee		LEWIS, ARRA K (170581)								
2021/22	11/16/21		ICE CREAM SUPPLIES	EP22-00019 (798971)	11/19/21	Paid	Printed	43.18		43.18
		2022 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561585					Check Date 11/23/21		PO#	Register # 000160	
Total Invoice Amount								43.18		
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300								
2021/22	11/08/21		ELECTRICITY 10/7-11/4	DP22-00055 (798971)	11/19/21	Paid	Printed	23.82		23.82
		2022 01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00561586					Check Date 11/23/21		PO#	Register # 000160	
Total Invoice Amount								23.82		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE
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### Payment Register by Approval BatchId

Approval Batch 005242 (continued)								Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2021/22	11/08/21		CAFETERIA FOOD	6898903 (798971)	11/19/21	Paid	Printed	534.86		534.86	
	2022	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561587					Check Date	11/23/21	PO#	Register #	000160	
2021/22	11/08/21		CAFETERIA MILK	6898903-1 (798971)	11/19/21	Paid	Printed	266.49		266.49	
	2022	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561587					Check Date	11/23/21	PO#	Register #	000160	
2021/22	11/15/21		CAFETERIA FOOD	6900212 (798971)	11/19/21	Paid	Printed	872.20		872.20	
	2022	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561587					Check Date	11/23/21	PO#	Register #	000160	
2021/22	11/15/21		CAFETERIA MILK	6900212-1 (798971)	11/19/21	Paid	Printed	252.62		252.62	
	2022	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561587					Check Date	11/23/21	PO#	Register #	000160	
Total Invoice Amount								1,926.17			
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007									
2021/22	11/10/21		CAFETERIA TRAYS	331446216 (798971)	11/19/21	Paid	Printed	847.49		847.49	
	2022	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561588					Check Date	11/23/21	PO#	Register #	000160	
2021/22	11/17/21		CAFETERIA FOOD	331455999 (798971)	11/19/21	Paid	Printed	709.79		709.79	
	2022	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561588					Check Date	11/23/21	PO#	Register #	000160	
Total Invoice Amount								1,557.28			
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)										ESCAPE	ONLINE
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Approval Batch 005245							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2021/22	10/10/21		MI OFFICE CANDY	2439 (799052)	11/19/21	Paid	Printed	93.50		93.50
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/10/21		STAFF PD BREAKFAST/LUNCH	72439 (799052)	11/19/21	Paid	Printed	233.57		233.57
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/11/21		OFFICE PAPER	1287 (799052)	11/19/21	Paid	Printed	14.14		14.14
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/11/21		BOARD DINNER OCT 21	9169 (799052)	11/19/21	Paid	Printed	72.37		72.37
	2022	01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/11/21		LIBRARY SCREEN	94077 (799052)	11/19/21	Paid	Printed	26.45		26.45
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/12/21		GR 5 CANVAS	0050 (799052)	11/19/21	Paid	Printed	42.89		42.89
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/12/21		GR 5 PENCIL GRIPS	4009 (799052)	11/19/21	Paid	Printed	7.50		7.50
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/13/21		SEE SAW GR	8218 (799052)	11/19/21	Paid	Printed	120.00		120.00
	2022	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/15/21		PACKING TAPE	1111 (799052)	11/19/21	Paid	Printed	13.52		13.52
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/18/21		CLOSET POLE HOLDERS	1167 (799052)	11/19/21	Paid	Printed	8.01		8.01
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 005245 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)				(continued)				
2021/22	10/18/21		BREAKOUT EDU-GATE	1944 (799052)	11/19/21	Paid	Printed	99.00		99.00
Check #	2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/19/21		CAFETERIA TRAY CREDIT	1399 (799052)	11/19/21	Paid	Printed	101.02-		101.02-
Check #	2022 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		HALLOWEEN SUPPLIES	0105 (799052)	11/19/21	Paid	Printed	25.72		25.72
Check #	2022 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		KIDS MASKS	055952 (799052)	11/19/21	Paid	Printed	289.35	.05	289.40
Check #	2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		MORNING CARE GAMES	1857 (799052)	11/19/21	Paid	Printed	9.64		9.64
Check #	2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		MASKS	2863 (799052)	11/19/21	Paid	Printed	231.40	.04	231.44
Check #	2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		TK SOAP	29867 (799052)	11/19/21	Paid	Printed	12.99		12.99
Check #	2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		PENCIL SHARPENERS	55952 (799052)	11/19/21	Paid	Printed	36.44		36.44
Check #	2022 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		SANITIZING TABLETS	6104 (799052)	11/19/21	Paid	Printed	26.27		26.27
Check #	2022 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		STUDENT RECORD POSTAGE	7626 (799052)	11/19/21	Paid	Printed	8.70		8.70
	2022 01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00									
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE

Approval Batch 005245 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)				(continued)				
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		MORNING CARE GAMES	8356 (799052)	11/19/21	Paid	Printed	21.22		21.22
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		MORNING CARE GAMES	9000 (799052)	11/19/21	Paid	Printed	369.61		369.61
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		GR 5 GLUE	9807 (799052)	11/19/21	Paid	Printed	6.75		6.75
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/21/21		TK PRIZES	9867 (799052)	11/19/21	Paid	Printed	31.05		31.05
	2022	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/22/21		STAR TO STAR PHONES 10/19-11/18	3909 (799052)	11/19/21	Paid	Printed	643.45		643.45
	2022	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/22/21		HALLOWEEN SUPPLIES	7810 (799052)	11/19/21	Paid	Printed	32.13		32.13
	2022	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/24/21		HALLOWEEN SUPPLIES	0439 (799052)	11/19/21	Paid	Printed	56.55		56.55
	2022	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/26/21		STUDENT RECORD POSTAGE	5439 (799052)	11/19/21	Paid	Printed	8.70		8.70
	2022	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/28/21		TARDY BOOKS	4157 (799052)	11/19/21	Paid	Printed	41.39		41.39
	2022	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	10/28/21		COLD PACKS	4242 (799052)	11/19/21	Paid	Printed	72.08		72.08
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE

Approval Batch 005245 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)					(continued)
2021/22	10/28/21		COLD PACKS	4242 (799052)	11/19/21	Paid	Printed	(continued)		
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00		(continued)						
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/28/21		MORNING CARE GAMES/SUPPLIES	4906 (799052)	11/19/21	Paid	Printed	144.41		144.41
		2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/28/21		PREK SCREEN WIPES	6870 (799052)	11/19/21	Paid	Printed	14.96		14.96
		2022 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/28/21		STUDENT RECORD POSTAGE	7555 (799052)	11/19/21	Paid	Printed	16.25		16.25
		2022 01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	10/29/21		BUS DIESEL	8343 (799052)	11/19/21	Paid	Printed	1,497.54		1,497.54
		2022 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/03/21		READING W/TLC	1938 (799052)	11/19/21	Paid	Printed	65.00		65.00
		2022 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/03/21		SHIRT TOTES	3496 (799052)	11/19/21	Paid	Printed	32.13		32.13
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/03/21		GR 1 HOOKS/DIVIDERS	6029 (799052)	11/19/21	Paid	Printed	52.72		52.72
		2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/04/21		MASKS	0646 (799052)	11/19/21	Paid	Printed	140.25		140.25
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/04/21		GR 3 INK	1819 (799052)	11/19/21	Paid	Printed	205.20		205.20
		2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561589					Check Date	11/23/21	PO#		Register # 000161
2021/22	11/04/21		SCIENCE SUPPLIES	6429 (799052)	11/19/21	Paid	Printed	24.47		24.47
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE

Approval Batch 005245 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)	(continued)				
2021/22	11/04/21		SCIENCE SUPPLIES	6429 (799052)	11/19/21	Paid	Printed	(continued)		
(continued)										
2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00										
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	11/04/21		BAGS FOR IS WORK	8313 (799052)	11/19/21	Paid	Printed	22.93		22.93
2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00										
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	11/04/21		MASKS	8802 (799052)	11/19/21	Paid	Printed	214.49		214.49
2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00										
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
2021/22	11/08/21		BOARD DINNER NOV 21	8725 (799052)	11/19/21	Paid	Printed	81.71		81.71
2022 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00										
Check #	00561589					Check Date 11/23/21	PO#		Register # 000161	
<b>Total Invoice Amount</b>								<b>5,065.43</b>		

## ReqPay05g

## Payment Register by Approval BatchId

Approval Batch 005266							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2021/22	11/18/21		VISION/DENTAL DEC 21	DP22-00071 (801406)	11/29/21	Paid	Printed	3,667.71		3,667.71
		2022 01- 0000- 0- 9514- 00- 0000- 0000- 000- 000- 0000- 00								
Check #	00561880					Check Date 12/02/21		PO#	Register # 000163	
Total Invoice Amount								3,667.71		
Direct Vendor		DOMINO'S (000031/2) 1545 N TEXAS ST SUITE 306 FAIRFIELD, CA 94533								
2021/22	10/08/21		PIZZA LUNCH 10/8/21	32 (801406)	11/29/21	Paid	Printed	229.50		229.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/15/21		PIZZA LUNCH 10/15/21	36 (801406)	11/29/21	Paid	Printed	239.50		239.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/22/21		PIZZA LUNCH 10/22/21	40 (801406)	11/29/21	Paid	Printed	209.50		209.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/29/21		PIZZA LUNCH 10/29/21	44 (801406)	11/29/21	Paid	Printed	259.50		259.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
2021/22	11/05/21		PIZZA LUNCH 11/5/21	48 (801406)	11/29/21	Paid	Printed	239.50		239.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
2021/22	11/12/21		PIZZA LUNCH 11/12/21	51 (801406)	11/29/21	Paid	Printed	239.50		239.50
		2022 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561881					Check Date 12/02/21		PO#	Register # 000163	
Total Invoice Amount								1,417.00		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 005266 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2021/22	11/24/21		ROUTINE HVAC FILTER SERVICE	11222021MARCUM (801406)	11/29/21	Paid	Printed	1,495.00		1,495.00
		2022 01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00561882					Check Date 12/02/21		PO#	Register # 000163	
Total Invoice Amount								1,495.00		
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056								
2021/22	11/18/21		WATER TESTING 11/17/21	2111436-28 (801406)	11/29/21	Paid	Printed	88.40		88.40
		2022 01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00561883					Check Date 12/02/21		PO#	Register # 000163	
2021/22	11/22/21		WATER RETEST 11/19/21	2111604-28 (801406)	11/29/21	Paid	Printed	198.40		198.40
		2022 01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00561883					Check Date 12/02/21		PO#	Register # 000163	
Total Invoice Amount								286.80		
Direct Vendor		SAM'S CLUB (009139/1) P.O. BOX 530930 ATLANTA, GA 30353-0930								
2021/22	10/20/21		CAFETERIA FOOD	DP22-00059 (801406)	11/29/21	Paid	Printed	244.60		244.60
		2022 13-5310-0-4700-00-0000-3700-000-000-0000-00								
Check #	00561884					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/21/21		CAFETERIA FOOD	DP22-00060 (801406)	11/29/21	Paid	Printed	88.84		88.84
		2022 13-5310-0-4700-00-0000-3700-000-000-0000-00								
Check #	00561884					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/21/21		CAFETERIA SUPPLIES	DP22-00061 (801406)	11/29/21	Paid	Printed	49.03		49.03
		2022 13-5310-0-4300-00-0000-3700-000-000-0000-00								
Check #	00561884					Check Date 12/02/21		PO#	Register # 000163	
2021/22	10/29/21		CAFETERIA SUPPLIES	DP22-00062 (801406)	11/29/21	Paid	Printed	38.03		38.03
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE
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Approval Batch 005266 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SAM'S CLUB (009139/1)		(continued)		(continued)				
2021/22	10/29/21		CAFETERIA SUPPLIES	DP22-00062 (801406) (continued)	11/29/21	Paid	Printed	(continued)		
Check #	2022 00561884	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	10/29/21		CAFETERIA FOOD	DP22-00063 (801406)	11/29/21	Paid	Printed	89.72		89.72
Check #	2022 00561884	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/04/21		PAPER TOWELS	002211 (801406)	11/29/21	Paid	Printed	23.57		23.57
Check #	2022 00561884	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/04/21		PAPER TOWELS	DP22-00064 (801406)	11/29/21	Paid	Printed	18.21		18.21
Check #	2022 00561884	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/04/21		STAFF ROOM SUPPLIES	DP22-00065 (801406)	11/29/21	Paid	Printed	33.94		33.94
Check #	2022 00561884	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/04/21		OPERATIONS SUPPLIES	DP22-00066 (801406)	11/29/21	Paid	Printed	174.82		174.82
Check #	2022 00561884	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/09/21		POSTAGE STAMPS	DP22-00067 (801406)	11/29/21	Paid	Printed	115.50		115.50
Check #	2022 00561884	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/12/21		CAFETERIA FOOD	DP22-00068 (801406)	11/29/21	Paid	Printed	11.92		11.92
Check #	2022 00561884	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163
2021/22	11/12/21		CAFETERIA SUPPLIES	DP22-00069 (801406)	11/29/21	Paid	Printed	76.06		76.06
Check #	2022 00561884	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	12/02/21	PO#		Register # 000163

Approval Batch 005266 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SAM'S CLUB (009139/1)			(continued)		(continued)			
2021/22	11/12/21		VAN FUEL	DP22-00070 (801406)	11/29/21	Paid	Printed	66.11		66.11
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561884					Check Date 12/02/21	PO#	Register # 000163		
Total Invoice Amount								1,030.35		
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
2021/22	11/29/21		PROPERTY TAX IN LIEU NO	DP22-00057 (801406)	11/29/21	Paid	Printed	33,973.00		33,973.00
		2022 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00								
Check #	00561885					Check Date 12/02/21	PO#	Register # 000163		
2021/22	11/29/21		PROPERTY TAX IN LIEU DEC 21	DP22-00058 (801406)	11/29/21	Paid	Printed	33,973.00		33,973.00
		2022 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00								
Check #	00561885					Check Date 12/02/21	PO#	Register # 000163		
Total Invoice Amount								67,946.00		
Direct Vendor		STAPLES ADVANTAGE DEPT LA (000322/1) P O BOX 83689 CHICAGO, IL 60696-3689								
2021/22	11/13/21		OFFICE SUPPLIES	3492675733 (801406)	11/29/21	Paid	Printed	83.03		83.03
		2022 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00561886					Check Date 12/02/21	PO#	Register # 000163		
2021/22	11/13/21		CONSTRUCTION PAPER	3492675733-1 (801406)	11/29/21	Paid	Printed	33.68		33.68
		2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00561886					Check Date 12/02/21	PO#	Register # 000163		
2021/22	11/13/21		CAFETERIA SUPPLIES	3492675737 (801406)	11/29/21	Paid	Printed	32.52		32.52
		2022 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00561886					Check Date 12/02/21	PO#	Register # 000163		
Total Invoice Amount								149.23		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)									ESCAPE	ONLINE
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Approval Batch 005267							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)		Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558									
2021/22	11/16/21		CAFETERIA FOOD	4373997	(801447)	11/29/21	Paid	Printed	1,061.44		1,061.44
	2022	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561878						Check Date	12/02/21	PO#	Register #	000162
2021/22	11/16/21		CAFETERIA SUPPLIES	4373997-1	(801447)	11/29/21	Paid	Printed	29.46		29.46
	2022	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00561878						Check Date	12/02/21	PO#	Register #	000162
Total Invoice Amount									1,090.90		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993									
2021/22	11/08/21		SHADY CREEK 1ST HALF	22-0040	(801447)	11/29/21	Paid	Printed	6,000.00		6,000.00
	2022	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00561879						Check Date	12/02/21	PO#	Register #	000162
Total Invoice Amount									6,000.00		

Approval Batch 005330								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee		BRAZIL, COURTNEY (170533)								
2021/22	12/01/21		BOARD HOLIDAY CARDS	EP22-00020 (803681)	12/06/21	Paid	Printed	17.24		17.24
		2022 01-0000-0-4300-00-0000-7100-000-000-0000-00								
Check #	00562308					Check Date 12/09/21	PO#	Register # 000164		
Total Invoice Amount								17.24		
Direct Vendor		JOHN COKER AG REPAIR (012604/1) 166 PLEASANT GROVE ROAD RIO OSO, CA 95674								
2021/22	11/30/21		BUS #1 45 DAY INSPECT	16156 (803681)	12/06/21	Paid	Printed	898.63		898.63
		2022 01-0000-0-5600-00-0000-3600-000-000-0000-00								
Check #	00562309					Check Date 12/09/21	PO#	Register # 000164		
2021/22	11/30/21		BUS#3 45 DAY INSPECT	16253 (803681)	12/06/21	Paid	Printed	566.58		566.58
		2022 01-0000-0-5600-00-0000-3600-000-000-0000-00								
Check #	00562309					Check Date 12/09/21	PO#	Register # 000164		
Total Invoice Amount								1,465.21		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2021/22	11/24/21		COPIER LEASE 11/20-12/20	458765898 (803681)	12/06/21	Paid	Printed	1,548.85		1,548.85
		2022 01-0000-0-5600-00-1110-1000-000-000-0000-00								
Check #	00562310					Check Date 12/09/21	PO#	Register # 000164		
2021/22	11/24/21		OVERAGE 8/20-11/20	458765898-1 (803681)	12/06/21	Paid	Printed	361.82		361.82
		2022 01-0000-0-5600-00-1110-1000-000-000-0000-00								
Check #	00562310					Check Date 12/09/21	PO#	Register # 000164		
Total Invoice Amount								1,910.67		
Direct Vendor		RAY MORGAN COMPANY INC (003734/1) 3131 ESPLANDE CHICO, CA 95973								
2021/22	12/01/21		COPIER STAPLES	3527760 (803681)	12/06/21	Paid	Printed	126.56		126.56
		2022 01-0000-0-4300-00-1110-1000-000-000-0000-00								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE
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Approval Batch 005330 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	RAY MORGAN COMPANY INC (003734/1)			(continued)						
2021/22	12/01/21		COPIER STAPLES	3527760 (803681)	12/06/21	Paid	Printed	(continued)		
Check #	00562311					Check Date 12/09/21	PO#		Register # 000164	
Total Invoice Amount								126.56		
Direct Vendor	STAPLES ADVANTAGE DEPT LA (000322/1) P O BOX 83689 CHICAGO, IL 60696-3689									
2021/22	11/20/21		GR 8 GRAPHING CALCULATORS	3493194903 (803681)	12/06/21	Paid	Printed	230.42		230.42
Check #	2022 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00562312					Check Date 12/09/21	PO#		Register # 000164	
2021/22	11/20/21		SPORKS	3493194905 (803681)	12/06/21	Paid	Printed	260.15		260.15
Check #	2022 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 00562312					Check Date 12/09/21	PO#		Register # 000164	
Total Invoice Amount								490.57		
Direct Vendor	TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991									
2021/22	11/29/21		HEALTH DEC 21	DP22-00072 (803681)	12/06/21	Paid	Printed	16,341.00		16,341.00
Check #	2022 01- 0000- 0- 9514- - - - - 00562313					Check Date 12/09/21	PO#		Register # 000164	
Total Invoice Amount								16,341.00		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	116,302.35	730,946.89	614,644.54
12	44.94	10,188.32-	10,233.26-
13	10,342.96	30,593.91-	40,936.87-
Total	126,690.25		

Number of Payments	138	
Number of Checks	41	\$126,690.25
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$126,690.16	
Total Unpaid Sales Tax	\$.09	
Total Expense Amount	\$126,690.25	

## CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	7
\$100 - \$499	11
\$500 - \$999	5
\$1,000 - \$4,999	14
\$5,000 - \$9,999	2
\$10,000 - \$14,999	
\$15,000 - \$99,999	2
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

## \*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

\* Number of payments to a different vendor  
 ! Number of Prepaid payments  
 @ Number of Liability payments  
 & Number of Employee Also Vendors  
 ? denotes check name different than payment name  
 F denotes Final Payment

<b>Report Totals -</b>	Payment Count	138	Check Count	41	ACH Count	0	vCard Count	0	Total Check/Advice Amount	126,690.16
										\$126,690.16

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 005139,005187,005242,005245,005266,005267,005330, Page Break by Check/Advice? = N, Zero? = Y)

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017 - MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL  
DISTRICT

Generated for STACEY SCHWALL (SSCH17), Dec 9 2021 10:05AM

**Checks Dated 11/09/2021 through 12/09/2021**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00560797	11/09/2021	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		32.00
00560798	11/09/2021	FORD, SHASTA L	13-4700		14.16
00560799	11/09/2021	GOLD STAR FOODS	13-4700	1,576.87	
			13-5800	112.11	1,688.98
00560800	11/09/2021	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		1,548.85
00560801	11/09/2021	PROPACIFIC FRESH	13-4300	24.26	
			13-4700	817.95	
			13-4712	297.29	1,139.50
00560802	11/09/2021	SIERRA WATER UTILITY	01-5800		127.50
00560803	11/09/2021	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	54.16	
			13-4700	638.69	692.85
00560804	11/09/2021	THORNTON'S GAS	01-4300		685.84
00561367	11/19/2021	ALHAMBRA & SIERRA SPRINGS	01-5800	122.33	
			12-5800	29.98	152.31
00561368	11/19/2021	CENIOM	01-5800		1,200.00
00561369	11/19/2021	CLARK PEST CONTROL OF STOCKTON	01-5507		171.00
00561370	11/19/2021	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300	104.98	
			01-5800	40.00	144.98
00561371	11/19/2021	K S TELECOM INC	01-6200		4,422.00
00561372	11/19/2021	RECOLOGY YUBA-SUTTER	01-5506		505.35
00561373	11/19/2021	SCHWALL, STACEY	01-4300		30.44
00561374	11/19/2021	STAPLES ADVANTAGE DEPT LA	01-4300		534.85
00561375	11/19/2021	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		166.67
00561376	11/19/2021	VERIZON WIRELESS	01-5900		439.65
00561377	11/19/2021	WAXIE'S ENTERPRISES INC	01-4300		697.31
00561583	11/23/2021	AT&T	01-5900		227.80
00561584	11/23/2021	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		18.00
00561585	11/23/2021	LEWIS, ARRA K	01-4300		43.18
00561586	11/23/2021	PACIFIC GAS & ELECTRIC	01-5502		23.82
00561587	11/23/2021	PROPACIFIC FRESH	13-4700	1,407.06	
			13-4712	519.11	1,926.17
00561588	11/23/2021	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	847.49	
			13-4700	709.79	1,557.28
00561589	11/23/2021	US BANK CORP. PAYMENT SYSTEM	01-4300	4,263.21	
			01-5800	185.00	
			01-5900	643.45	
			01-5902	33.65	
			12-4300	14.96	

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

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**Checks Dated 11/09/2021 through 12/09/2021**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00561589	11/23/2021	US BANK CORP. PAYMENT SYSTEM	13-4300	74.75-	
			Unpaid Tax	.09-	5,065.43
00561878	12/02/2021	GOLD STAR FOODS	13-4300	29.46	
			13-4700	1,061.44	1,090.90
00561879	12/02/2021	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		6,000.00
00561880	12/02/2021	CALIFORNIA'S VALUED TRUST	01-9514		3,667.71
00561881	12/02/2021	DOMINO'S	13-5800		1,417.00
00561882	12/02/2021	J&J HEATING & AIR	01-5800		1,495.00
00561883	12/02/2021	PACE ANALYTICAL SERVICES LLC	01-5800		286.80
00561884	12/02/2021	SAM'S CLUB	01-4300	316.65	
			01-5902	115.50	
			13-4300	163.12	
			13-4700	435.08	1,030.35
00561885	12/02/2021	SOUTH SUTTER CHARTER SCHOOL	01-8096		67,946.00
00561886	12/02/2021	STAPLES ADVANTAGE DEPT LA	01-4300	116.71	
			13-4300	32.52	149.23
00562308	12/09/2021	BRAZIL, COURTNEY	01-4300		17.24
00562309	12/09/2021	JOHN COKER AG REPAIR	01-5600		1,465.21
00562310	12/09/2021	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		1,910.67
00562311	12/09/2021	RAY MORGAN COMPANY INC	01-4300		126.56
00562312	12/09/2021	STAPLES ADVANTAGE DEPT LA	01-4300	230.42	
			13-4300	260.15	490.57
00562313	12/09/2021	TCSIG	01-9514		16,341.00
Total Number of Checks			41		<b>126,690.16</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	33	116,302.35
12	CHILD DEVELOPMENT	2	44.94
13	CAFETERIA	12	10,342.96
Total Number of Checks		41	126,690.25
Less Unpaid Tax Liability			.09-
Net (Check Amount)			<b>126,690.16</b>

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

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# MARCUM-ILLINOIS SCHOOL

2452 El Centro Blvd., East Nicolaus, CA 95659

530.656.2407 www.marcum-illinois.org

## 2022-2023

### 180 Day Student Attendance Calendar



First/Last  
Day of School



Student Non-  
Attendance Day



Minimum Day  
12:30 Dismissal



Teacher  
In-Service Day

8/15-8/16 Teacher In-Service Days

8/17 First Day of School

9/5 Labor Day

9/28 Minimum Day/Prof. Dev.

10/10 Teacher In-Service/No School

10/31 Minimum Day/Prof. Dev.

11/4 End of 1<sup>st</sup> Trimester

11/11 Veteran's Day

11/14-11/18 Minimum Days/Parent  
Conferences

11/21-11/25 Thanksgiving Break

12/15 Minimum Day

12/16-12/30 Winter Break

1/16 Martin Luther King Day

1/25 Minimum Day/Prof. Dev.

2/17 Lincoln's Birthday

2/20 President's Day

2/22 Minimum Day/Prof. Dev.

3/3 End of 2<sup>nd</sup> Trimester

3/10 Parent Conferences/  
Minimum Day

3/29 Minimum Day/Prof. Dev.

4/7 Minimum Day/Prof. Dev.

4/10-4/14 Spring Break

4/26 Minimum Day

5/29 Memorial Day

5/31 Minimum Day/Prof. Dev.

6/2 Last Day of School/  
Minimum Day

6/5 Teacher In-Service Day

#### July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

#### August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

#### September 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

#### October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

#### November 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

#### December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### January 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

#### February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

#### March 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

#### April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

#### May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

#### June 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Board Approved on:



VERIELLA, PAULA  
2452 EL CENTRO BLVD  
EAST NICOLAUS, CA

95659

**Proposal RK-483617**

Today's Date 11/04/2021 11:33 AM

Quote Date 10/27/2021

Salesperson Name SHANE JOHNSON

**Notes and Special Instructions****Ship To**

VERI6120 / 0000  
VERIELLA, PAULA  
2452 EL CENTRO BLVD  
JEREMY 11/3 4PM  
EAST NICOLAUS, CA

P 530-681-6120

95659

Line	Description	Quantity	Unit Price	Amount
001	PROFUSION 12' 20			
	- TONS 00505	9,144.00 SF	\$1.09	\$9,966.96
	CLASS 1, CLASS 1-A, CLASS 2, CLASS 2-A, CLASS 3, CLASS 3-A			
	CLASS 4, CLASS 4-A, CLASS 5, CLASS 5-A, CLASS 6, CLASS 6-A			
	CLASS 7, CLASS 7-A, CLASS 8, CLASS 8-A, CLASS 9, CLASS 9-A			
002	NU-BROADLOK PREMIUM PLUS 4G *MOHAWK GROUP*CONTRACT ONLY			
	- S/R: 288-360 SF/ PER 4GAL PAIL	31.00 EA	\$70.00	\$2,170.00
003	RUBBER BASE 4"			
	- EACH 701 BLACK (STOCK)	289.00 LF	\$4.00	\$1,156.00
004	FASTLOCK 8OZ CPT SEAM SEALER W/APPLICATOR CAP			
	- S/R: 250 LIN FT/ PER 8OZ BOTTL	3.00 EA	\$24.99	\$74.97
005	SNAP IN RUBBER 930-T ONLY MER930 *USE THIS ONE*			
	- EACH 930-701 BLACK-T ONLY	4.00 LF	\$8.49	\$33.96
006	SNAP IN METAL TRACK /PINLESS CM210 MF 1-1/4" UNIVERSAL			
	- EACH 12"PC UNIVERSAL PINLESS	4.00 LF	\$7.69	\$30.76
007	MISC. INSTALL			
	- RUBBER SNAPIN TMOLD/REDUCER	4.00	\$18.00	\$72.00
008	MISC. INSTALL			
	- BASE (RUBBER) EA PER 4' PC	289.00	\$4.00	\$1,156.00
	CLASS 1, CLASS 1-A, CLASS 2, CLASS 2-A, CLASS 3, CLASS 3-A			
	CLASS 4, CLASS 4-A, CLASS 5, CLASS 5-A, CLASS 6, CLASS 6-A			
	CLASS 7, CLASS 7-A, CLASS 8, CLASS 8-A, CLASS 9, CLASS 9-A			
009	MISC. INSTALL			
	- PREP PER HOUR	33.00	\$60.00	\$1,980.00
010	REMOVE AND DISPOSE			
	- REMOVE VCT/LVF PER SF	2,342.00	\$1.00	\$2,342.00
	CLASS 1, CLASS 2, CLASS 3, CLASS 4, CLASS 5, CLASS 6,			
	CLASS 7, CLASS 8, CLASS 9			
011	REMOVE AND DISPOSE			
	- REMOVE GLUEDOWN CARPET/	6,470.00	\$0.50	\$3,235.00
	CLASS 1-A, CLASS 2-A, CLASS 3-A, CLASS 4-A, CLASS 5-A,			
	CLASS 6-A, CLASS 7-A, CLASS 8-A, CLASS 9-A			
012	BASIC INSTALL CARPET *NORTH			
	- COMMERCIAL GLUE DOWN PER SF	9,144.00	\$1.19	\$10,881.36
	CLASS 1, CLASS 1-A, CLASS 2, CLASS 2-A, CLASS 3, CLASS 3-A			
	CLASS 4, CLASS 4-A, CLASS 5, CLASS 5-A, CLASS 6, CLASS 6-A			
	CLASS 7, CLASS 7-A, CLASS 8, CLASS 8-A, CLASS 9, CLASS 9-A			





VERIELLA, PAULA 2452 EL CENTRO BLVD EAST NICOLAUS, CA 95659	<b>Proposal</b>	<b>RK-483617</b>
	<b>Today's Date</b>	11/04/2021 11:33 AM
	<b>Quote Date</b>	10/27/2021
	<b>Salesperson Name</b>	SHANE JOHNSON

Notes and Special Instructions	Ship To
	VERI6120 / 0000 VERIELLA, PAULA 2452 EL CENTRO BLVD JEREMY 11/3 4PM EAST NICOLAUS, CA 95659 P 530-681-6120

<b>Sub-Total</b>	\$33,099.01
<b>CA CRPT STEWARDSHIP ASSESSMENT</b>	\$355.60
<b>Sales Tax</b>	\$973.87
<b>Grand Total</b>	\$34,428.48
<b>Deposit</b>	\$0.00
<b>Balance</b>	\$34,428.48

Thank you for considering S&G Carpet & More as your flooring source where we pride ourselves on unsurpassed service and satisfaction. Our line of products have been selected to provide you with an array of choices that emphasizes quality, value, and competitive pricing.  
We look forward to serving you!

25% RESTOCKING FEE ON ALL CANCELLATIONS AND RETURNED MATERIAL.  
ALL BALANCES ARE C.O.D.  
MATERIAL MUST BE INSTALLED OR PICKED UP WITHIN 100 DAYS OF ORDER PLACEMENT.

6010 STANFORD RANCH ROAD, ROCKLIN, CA 95765  
Store/Sales: (916) 577-1400 FAX (916) 577-2033 ; RK@sgcarpet.com  
Scheduling: (866) 241-3551 ; scheduling@sgcarpet.com

CONTRACTOR LICENSE #260230

# The Home Depot / Romanoff Floor Covering



The Home Depot # 1019

# Sales Proposal

DATE: 11/9/2021

TO: PAULA VILLARREAL  
2452 EL CENTRO BLVD  
NICOLAUS, CA

MEASUREMENT # 17388784

SKU 554-646

LABOR CODE 0119

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Install Carpet, Remove Carpet, Remove VCT, Prep Floors, R&R Vinyl Base,		\$16,478.92
	CUSTOMER TO MOVE FURNITURE		
1	Carpet (Grand Forks Color: Augmented Reality), Carpet Adhesive, Vinyl Base, Base Adhesive, Prep Materials,		\$23,207.53
	IF YOU WANT US TO MOVE THE FURNITURE ADD \$3250.00 TO THE TOTAL		
<b>Notes:</b> <u>Customer to move all electronics, small items, and empty cabinets or desks so they can be moved.</u> <u>Any unforeseen prep will be quoted on site after removals</u>		SUBTOTAL	\$39,686.46
		SALES TAX	
		SHIPPING & HANDLING	
		<b>TOTAL DUE</b>	<b>\$39,686.46</b>

***Make all payments payable to The Home Depot***

***If you have any questions concerning this estimate, contact: 1-479-381-5870 for John Harrell***

***Thank you for your business!***

***Please let me know if this is acceptable and I will prepare the paperwork for the Home Depot***

***If you have ANY questions, Please call.***

Thank You

John Harrell

479-381-5870

,

Twin Cities Floor Covering  
 816 Plumas Street  
 Yuba City, CA 95991 Lic#764116  
 530-673-4435

Proposal #: TW004875  
 Sale Date: 11/11/2021  
 Install Date:  
 Sales Rep: Uriostegui, M  
 Sales Rep:

## SOLD TO

Marcum Illinois, East Nicolaus  
 2452 El Centro Blvd  
 Nicolaus CA 95669  
 530-681-6120 (Paula)  
 paulav@sutter.k12.ca.us

## SHIPPED TO

Printed 11/11/21 15:26:53

Marcum Illinois East Nicolaus  
 2452 El Centro Blvd  
 Nicolaus CA 95669

## MATERIALS

		QUANTITY	PRICE	TOTAL
(1) Profusion 20 54933	Plethora 00520	943.33SqYd	\$7.96	\$7,508.91
Comments: Shaw 12 x 707.5 = 943.33 sqyds				
(2) Eco 185	4 Gallon	32.00Each	\$48.18	\$1,541.76
Comments: Desoto				
(3) Eco 575	30 Oz Tube	22.00Each	\$6.43	\$141.46
Comments: Desoto				
(4) Rubber Base 4"	Black	1092.00LnFt	\$0.94	\$1,026.48
Comments: Desoto				

**Materials Subtotal: \$10,218.61**

## LABOR

		QUANTITY	PRICE	TOTAL
(5) No Labor --Freight, ** Shaw **		943.33 SqYd	\$1.14	\$1,075.40
(6) PW 2Each --, ** Prevailing Wage 46 hrs x 389.72 = 17927.12 **		46.00 Each	\$389.72	\$17,927.12

**Labor SubTotal: \$19,002.52**

Comments: This job is estimated to take about 5-6days to complete.

**Subtotal:** \$29,221.13  
**Sales Tax:** \$740.85  
**\*\* CARE:** \$330.17  
**Total:** \$30,292.15  
**Payments:** \$0.00  
**Balance:** \$30,292.15

**\*\* California Carpet Stewardship Assessment**

## Educator Effectiveness Block Grant 2021 Expenditure Plan Template

<b>LEA Name:</b>	<b>Marcum-Illinois Union School District</b>
<b>Contact Name:</b>	Maggie Irby, Superintendent/Principal
<b>Email Address:</b>	maggiei@sutter.k12.ca.us
<b>Phone Number:</b>	530-656-2407 ext 14

<b>Total Amount of funds received by the LEA:</b>	<b>\$ 61,893.00</b>
<b>Date of Public Meeting prior to Adoption:</b>	11/8/2021
<b>Date of adoption at a public meeting:</b>	12/13/2021

[EC 41480](#)

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

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

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Co-teaching, coaching and mentoring of teachers and para educators in classroom management, behavior management, and academic instruction via the Director of Student Services and SCSOS. Provide substitutes to ensure that teachers and coaches are able to complete the coaching cycle and lesson study to improve instruction and behavior management. These funds may also cover the cost of extra hours for teachers and para educators for training and collaboration related to these topics.	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 11,000.00
Administrator Induction Program	\$ 4,000.00	\$ 4,000.00				\$ 8,000.00
<b>Subtotal for this section:</b>	<b>\$ 5,000.00</b>	<b>\$ 6,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 19,000.00</b>

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Professional Development for Certificated staff that supports academic areas (workshops, hotel, travel, mileage, etc.)		\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 13,500.00



Professional Development for Classified staff that supports academic areas (workshops, hotel, travel, mileage, etc.)		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Substitutes to provide coverage for certificated/classified staff during professional development that supports academic areas	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 9,000.00
Subtotal for this section:	\$ 1,000.00	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 28,500.00

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Trainings and collaboration efforts for certificated or classified staff related to Social-Emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being. Costs related to extra hours, workshops, hotel, travel, mileage, substitutes, etc. can be covered.	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,000.00
Subtotal for this section:	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,000.00

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

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Trainings and collaborations efforts for certificated or classified staff necessary to support PBIS and or our School House System. The House System promotes inclusion, provides an immediate sense of belonging for all students and staff, builds character, creates strong relationships amongst peers as well as between students and staff, supports positive behavior, encourages academic success, reduces bullying, and more. Costs related to extra hours, workshops, hotel, travel, mileage, substitutes, etc. can be covered.	\$ 1,393.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,393.00
Subtotal for this section:	\$ 1,393.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,393.00

**Summary of Expenditures**

Section Totals	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (1)	\$ 5,000.00	\$ 6,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 19,000.00
Subtotal Section (2)	\$ 1,000.00	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 28,500.00
Subtotal Section (4)	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,000.00
Subtotal Section (5)	\$ 1,393.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 7,393.00
Totals By Year:	\$ 8,393.00	\$ 16,000.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 61,893.00

**Total Planned Expenditures by the LEA:**

\$ 61,893.00

**BEFORE THE BOARD OF TRUSTEES  
OF THE  
MARCUM-ILLINOIS UNION SCHOOL DISTRICT**

**RESOLUTION NO. 2021-2022-4**

**Resolution Calling for State Officials to Recommend and Not Require the COVID-19  
Vaccine for Students and Staff**

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**WHEREAS**, California Governor Gavin Newsom announced on October 1, 2021, that California would be the first state in the nation to require all students to be vaccinated; and

**WHEREAS**, Governor Newsom’s announcement stated students will be required to be vaccinated, or complete an approved exemption form for in-person learning, starting the term following Federal Drug Administration (FDA) full approval of the vaccine for their grade span (7-12 and K-6); and

**WHEREAS**, Governor Newsom also directed the California Department of Public Health (CDPH) to add the COVID-19 vaccine to the list of vaccinations required for in-person school attendance – such as measles, mumps, and rubella – under Health and Safety Code sections 120325–120380; and

**WHEREAS**, unless the COVID-19 vaccine is added to the list of vaccinations required for in-person school attendance as directed by Governor Newsom, Health and Safety Code section 120338 permits a personal belief exemption from the vaccination requirement; and

**WHEREAS**, if the California Legislature expressly lists the COVID-19 vaccine in Health and Safety Code sections 120325–120380, the personal belief exemption option would be removed; and

**WHEREAS**, COVID-19 vaccine requirements will apply to all “pupil(s) of any private or public elementary or secondary school(s)” (Health & Safety Code section 120335(b)) and will be a condition of in-person attendance, and any student who is not vaccinated, and does not complete an approved exemption form, may remain enrolled in independent study but may not attend in-person instruction; and

**WHEREAS**, Governor Newsom commented that adults in the school setting should be held to the same standards as students for the COVID-19 vaccine; and

**WHEREAS**, Marcum-Illinois Union School District, and all other California school districts already struggle to find qualified employees for both certificated and classified positions, and the COVID-19 vaccine requirement is likely to create more difficulties in this area resulting in more vacant positions; and

**WHEREAS**, Marcum-Illinois Union School District has operated in-person learning safely since reopening in the Fall of 2020 without available vaccines or COVID-19 vaccination mandates for most of that time; and

**WHEREAS,** Marcum-Illinois Union School District parents have expressed concern regarding the lack of research on the potential long-term effects of the COVID-19 vaccine on children; and

**WHEREAS,** Marcum-Illinois Union School District supports local control and decision making; and

**WHEREAS,** Marcum-Illinois Union School District supports individual and parental rights to choose whether to vaccinate themselves or their children; and

**WHEREAS,** Marcum-Illinois Union School District understands that it has an obligation to comply with State and local laws, and directives from the CDPH, regarding the COVID-19 vaccine requirements for students and staff; and

**WHEREAS,** Marcum-Illinois Union School District understands that should the COVID-19 vaccine become a requirement for students or staff in public schools in California, then it must comply with such a requirement.

**NOW THEREFORE, BE IT RESOLVED:**

1. The Board of Trustees of the Marcum-Illinois Union School District respectfully asks that the State of California Legislature not require the COVID-19 vaccine for students and staff of TK-12 Local Education Agencies.
2. The Board of Trustees of the Marcum-Illinois Union School District will petition the State of California for the COVID-19 vaccine to be a recommendation and not a requirement for students and staff of TK-12 Local Education Agencies.
3. This Resolution will be shared in the California Department of Public Health input sessions which are required for the COVID-19 vaccine to be added to the list of required vaccines.

**PASSED AND ADOPTED** by the Board of Trustees of the Marcum-Illinois Union School District on this 13<sup>th</sup> day of December 2021 by the following vote:

AYES:

NOES:

ABSENT:

Signed and approved after its passage.

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Alan Menigoz, Board President

Jeff Moore, Board Clerk

Jill Bramhill, Board Member

Keith Turner, Board Member

Josh Wanner, Board Member



Certified Public Accountant

200 Gateway Drive, #370  
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

October 5, 2021

To the Board of Trustees  
Marcum-Illinois Union Elementary School District  
2452 El Centro Blvd.  
East Nicolaus, CA 95659

I have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District for the year ended June 30, 2021. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, and the *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you in my letter dated February 8, 2021. Professional standards also require that I communicated to you the following information related to my audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marcum-Illinois Union Elementary School District are described in Note 1 to the financial statements. As described in Note 10 to the financial statements, the Marcum-Illinois Union Elementary School District changed accounting policies related to the accounting for student raised funds (aka: Associated Student Body funds) by adopting Governmental Accounting Standards (GASB) Statement Number 84, Fiduciary Activities, in 2020-2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported as the Student Activity Fund in the aggregate fund information in the Fund Financial Statements and is also included in the Government-wide Financial Statements. This has also eliminated the Statement of Net Position for Fiduciary Funds. I noted no transactions entered into by Marcum-Illinois Union Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Marcum-Illinois Union Elementary School District's governmental activities' financial statements was:

- The net pension liabilities for the unfunded portion of the pension plans based on actuarial projections.

I evaluated the key factors and assumptions used to develop the pension plan estimate and determined they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the District's 2020-2021 financial statements is Note 8 – Employee Retirement Systems. This note describes the liability reported on the Statement of Net Position for the District's share of unfunded STRS and PERS pension liabilities.

The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered During the Audit**

I encountered no significant difficulties in dealing with management in performing and completing my audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

In addition, professional standards require me to communicate to you all material, corrected material misstatements that I identified as a result of my audit procedures that were brought to the attention of, and corrected by, management.

An entry was made to record the anticipated penalty for non-compliance with the instructional days offered during 2020-2021 (described in finding 2021-001). The effect of this adjustment was a decrease of \$59,094 to the General Fund ending fund balance.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

### **Management Representations**

I have requested certain written representations from management that are included in the management representation letter dated October 5, 2021.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

I generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District’s auditor. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

### **Other Matters**

I applied certain procedures to management’s discussion and analysis, budgetary comparisons, and the accounting and disclosures by employer for pensions which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on the introductory, financial, and statistical information which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This report is intended solely for the information and use of the Board of Trustees and management of Marcum-Illinois Union Elementary School District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle M. Hanson". The signature is stylized with a large, looped initial "M" and a cursive "Hanson".

Michelle M. Hanson  
Certified Public Accountant

MMH;jn

Marcum-Illinois Union Elementary School District  
Schedule of Unrecorded Adjustments  
As of and for the Fiscal Year Ended June 30, 2021

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2021 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$2,479.



October 5, 2021

Michelle M. Hanson, CPA  
200 Gateway Drive, #370  
Lincoln, CA 95648

This representation letter is provided in connection with your audit of the financial statements of Marcum-Illinois Union Elementary School District, which comprise the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position for the year then ended, and the disclosures (collectively the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 5, 2021, the following representations made to you during your audit.

#### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 8, 2021 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements, or in the schedule of findings and questioned costs.



8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Marcum-Illinois Union Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Marcum-Illinois Union Elementary School District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the Marcum-Illinois Union Elementary School District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Marcum-Illinois Union Elementary School District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, except those identified by you, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the Marcum-Illinois Union Elementary School District's related parties and all the related party relationships and transactions of which we are aware.

**Government-Specific**

19. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statement No. 87, Leases, and GASB Statement No. 96, Subscription-based Information Technology Arrangements, as discussed in Note 1.H. The Marcum-Illinois Union Elementary School District is therefore unable to disclose the impact that adopting GASBS Nos. 87 and 96 will have on its financial position and the results of its operations when the Statements are adopted.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
22. We have a process to track the status of audit findings and recommendations.
23. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objective and whether related recommendations have been implemented.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The Marcum-Illinois Union Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
26. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
27. We have appropriately disclosed all information for conduit debt obligations in accordance with GASBS No. 91.
28. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, and grant agreements that we believe have a material effect on the financial statements.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
31. The Marcum-Illinois Union Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as made known to you.
32. The Marcum-Illinois Union Elementary School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. There are no known component units as well as or joint ventures with an equity interest.
34. The financial statements include all fiduciary activities required by GASB Statement No. 84.

35. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
36. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.
37. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
43. We have appropriately disclosed the Marcum-Illinois Union Elementary School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. With respect to the Marcum-Illinois Union Elementary School District's introductory, financial and statistical information listed as supplementary information:
  - a. We acknowledge our responsibility for presenting the introductory, financial and statistical information listed as supplementary information, in accordance with accounting principles generally accepted in the United States of America, and we believe the introductory, financial and statistical information listed as supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the introductory, financial and statistical information listed as supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Michelle M. Hanson, CPA

Page Five

October 5, 2021

- b. If the introductory, financial and statistical information listed as supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed:

  
Superintendent

Marcum-Illinois Union Elementary School District  
Schedule of Unrecorded Adjustments  
As of and for the Fiscal Year Ended June 30, 2021

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2021 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$2,479.

MARCUM-ILLINOIS UNION ELEMENTARY  
SCHOOL DISTRICT  
COUNTY OF SUTTER  
EAST NICOLAUS, CALIFORNIA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2021

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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JUNE 30, 2021

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MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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## FINANCIAL SECTION



Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Marcum-Illinois Union Elementary School District  
East Nicolaus, California

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

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

### **Emphasis of Matter**

#### *Change in Accounting Principle*

As described in Note 10 to the financial statements, the Marcum-Illinois Union Elementary School District adopted updated accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. My opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, budgetary comparison information on page 49, and accounting by employer for pensions on pages 50 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements. The introductory, financial, and statistical information listed as supplementary information in the table of contents is presented for purposes of additional analysis as required by the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and is not a required part of the basic financial statements.

The introductory, financial, and statistical information listed as supplementary information in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the introductory, financial, and statistical information listed as supplementary information in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated October 5, 2021, on my consideration of Marcum-Illinois Union Elementary School District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marcum-Illinois Union Elementary School District's internal control over financial reporting and compliance.



MICHELLE M. HANSON  
Certified Public Accountant

October 5, 2021

# MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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The discussion and analysis of Marcum-Illinois Union Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

### FINANCIAL HIGHLIGHTS

- On October 5, 2020 the District successfully opened to full-time, in-person, instruction for TK-5th grade students Monday-Friday, while following county health department guidelines for social distancing. In response to stakeholder survey data, in-person offerings also included transportation and after-school care. On November 2, 2020 6th-8th grade students returned to campus briefly before the District had to return to distance learning in December and January. Safety protocols mandated temperature checks and health screening; social distancing, and additional cleaning but made it possible to offer in-person instruction for all students in 19 out of the 38 weeks during 2020-2021. When in person, students attended class from 8:30 am to 2:45 through 3:00 pm, following our traditional bell schedule rather than the shortened days permitted in 2020-2021.
- The District continues to provide a quality educational program to its students and remains in positive financial status due to healthy reserves and no outstanding traditional debt.
- Total General Fund revenues and other sources were less than expenditures and other uses by \$234 thousand, ending the year with available reserves of \$881 thousand, exceeding the State recommended reserve level of 5% of total outgo in the General Fund. The Cafeteria Fund operated in the black, supplemented by Federal and State pandemic funding, but the Child Development Fund needed a contribution from the General Fund of \$69 thousand due to increased employment costs resulting from pandemic restrictions and received private-pay revenue during periods of school closure.
- During 2020-2021, GASB Statement 84, Fiduciary Activities was implemented. GASB 84 has clarified characteristics that should be considered in determining whether an activity is a fiduciary activity or not. Based on the clarifications GASB Statement 84 and California Education Code regarding Student Activity Accounts (aka: Associated Student Body, "ASB") it has been determined that the District's ASB account is not fiduciary because it do not meet the criteria established by GASB Statement 84, paragraph 11(c)(2) regarding administrative involvement. The result is a retroactive change in the accounting for the ASB accounts from fiduciary activity to governmental activity, and government-wide and fund financial statement beginning balances have been restated. More information can be found in Note 10 of this report.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

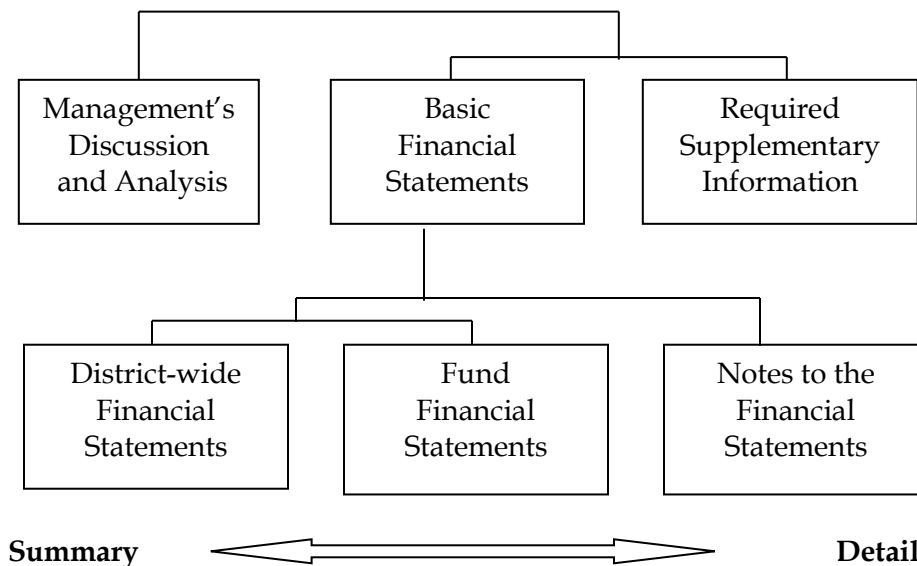
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Marcum-Illinois Union Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**Components of the Financial Section**



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District’s more significant funds with all other non-major funds presented in total in one column. A comparison of the District’s budgets for the General Fund is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Reporting the School District as a Whole**

*Statement of Net Position and the Statement of Activities*

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2020-2021?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

**Reporting the School District's Most Significant Funds**

*Fund Financial Statements*

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

- ◆ Governmental Funds

All of the District's activities are reported in governmental funds. The General Fund is the only major governmental fund of the District. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)**

**Reporting the School District's Most Significant Funds (Concluded)**

*Fund Financial Statements (Concluded)*

◆ Governmental Funds (Concluded)

They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS**

The District's net position was \$1.6 million at June 30, 2021. Of this amount a deficit \$1.2 million was unrestricted, \$181 thousand was restricted, and net investment in capital assets, accounted for \$2.6 million. A comparative analysis of government-wide data is presented in Table 1.

**Comparative Statement of Net Position**  
**Table 1**

	Governmental Activities	
	2021	(Restated) 2020
<b>ASSETS</b>		
Cash	\$ 827,524	\$ 1,255,458
Receivables	893,802	580,061
Stores inventory	1,097	1,794
Capital assets	2,936,728	2,814,452
Total assets	4,659,151	4,651,765
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows on pensions	872,926	716,530
<b>LIABILITIES</b>		
Accounts payable and other current liabilities	374,180	301,143
Unearned revenue	28,121	
Net pension liability	3,385,295	2,765,710
Total liabilities	3,787,596	3,066,853
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows on pensions	189,509	263,195
<b>NET POSITION</b>		
Net investment in capital assets	2,613,916	2,476,070
Restricted	180,545	398,065
Unrestricted (deficit)	(1,239,489)	(835,888)
Total net position	\$ 1,554,972	\$ 2,038,247



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)**

The District's net position decreased by \$483 thousand this fiscal year (see Table 2). The District's expenses for instruction, instruction related, and pupil support services represented 79% of total expenses. Administrative activities of the District accounted for 5% of total costs. The remaining 16% was spent in the areas of plant services and other expenses.

**Comparative Statement of Change in Net Position**  
**Table 2**

	Governmental Activities	
	2021	2020
<b>REVENUES</b>		
Program revenues	\$ 625,862	\$ 387,792
General revenues		
Taxes levied for general purposes	460,141	446,207
Federal and State aid not restricted to specific purposes	1,285,317	1,356,602
Interest and investment earnings	8,184	17,490
Interagency revenues	195,760	296,150
Miscellaneous	365,086	277,255
Total revenues	2,940,350	2,781,496
<b>EXPENSES</b>		
Instruction	1,896,757	1,568,754
Instruction related services	556,950	525,845
Pupil support services	262,567	284,645
General administration	162,755	176,065
Plant services	455,978	400,559
Other	88,618	83,049
Total expenses	3,423,625	3,038,917
Decrease in net position	<u>\$ (483,275)</u>	<u>\$ (257,421)</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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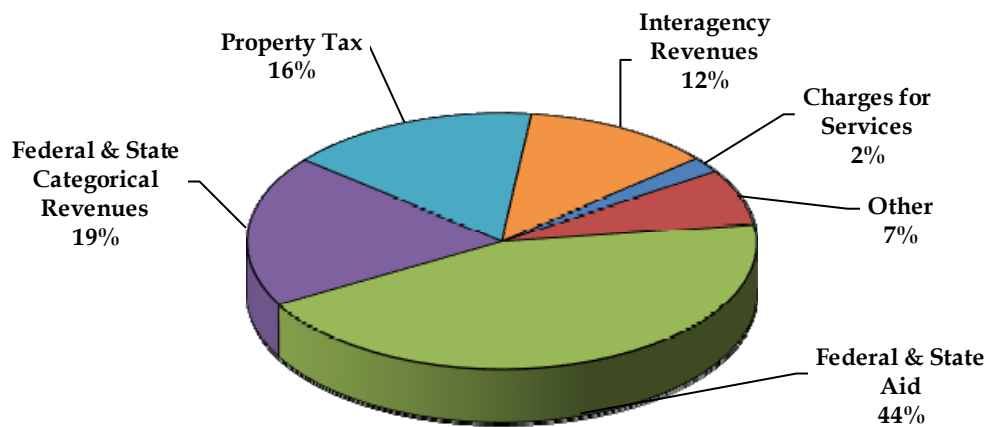
**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)**

**Governmental Activities**

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$3.4 million (see Figure 2 below). Federal and State aid not restricted to specific purposes of \$1.3 million, Federal and State Categorical of \$556 thousand and Property Taxes of \$460 thousand represent the major portions of traditional revenue to fund this year's governmental activities (see Figure 1 below). Interagency revenues include the oversight fees received from South Sutter Charter School.

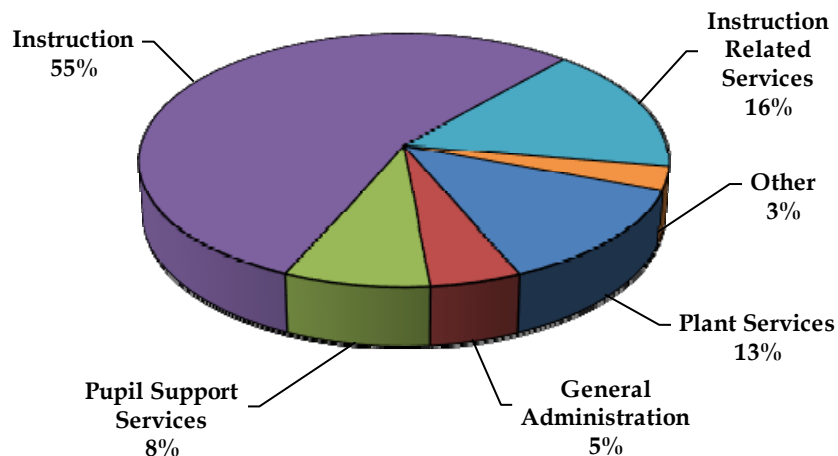
**Sources of Revenue for the 2020-2021 Fiscal Year**

**Figure 1**



**Expenses for the 2020-2021 Fiscal Year**

**Figure 2**



# MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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### FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$1.3 million which is \$216 thousand less than the previous fiscal year's combined ending balance of \$1.5 million. The decrease is related in part to the completion of the solar project for which lease financing was received in the prior fiscal year.

#### General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments during the interim financial reporting processes
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The District ended the year with a decrease of \$234 thousand to the General Fund ending balance. The State recommends an ending reserve for economic uncertainties of \$71 thousand, or 5% (\$150 thousand) of total general fund expenditures and other outgo, whichever is greater. The District was able to meet its requirement.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

By the end of the 2020-2021 fiscal year, the District has invested \$6.8 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment. In 2020-2021, the District purchased three smart TVs for classrooms, a convection oven for the cafeteria, and a connex box for storage. An HVAC unit was replaced and the solar field project was completed. Depreciation expense was \$183 thousand and ending net capital assets \$2.9 million.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)**

**Capital Assets (Concluded)**

**Comparative Schedule of Capital Assets  
(Net of depreciation)  
June 30, 2021 and 2020**

**Table 3**

	2021	2020	Difference Increase (Decrease)
Land	\$ 48,596	\$ 48,596	\$ 0
Site Improvements	763,848	462,048	301,800
Buildings	1,906,048	2,009,082	(103,034)
Machinery and Equipment	218,236	236,196	(17,960)
Work in Process		58,530	(58,530)
Totals	<u>\$ 2,936,728</u>	<u>\$ 2,814,452</u>	<u>\$ 122,276</u>

**Long-Term Debt**

At June 30, 2021, the District had \$3.4 million in long-term debt outstanding.

**Comparative Schedule of Outstanding Debt  
June 30, 2021 and 2020**

**Table 4**

	2021	2020
Lease Financing	\$ 322,812	338,382
Net Pension Liability	<u>3,062,483</u>	<u>\$ 2,427,328</u>
Totals	<u>\$ 3,385,295</u>	<u>\$ 2,765,710</u>

The obligations are expected to be paid from the General Fund.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

One of the key components of our District's Strategic Plan is to remain fiscally responsible and maintain a healthy reserve. The District intends to continue to make fiscal decisions that will allow us to maintain our reserve and keep our good fiscal standing. In order to do this, we need to prepare for future financial impacts. Some items that are likely to impact the District financially in the near future are enrollment uncertainty, Special Education costs increasing, and the end of one-time funds that have been offsetting costs that may continue long term.

# MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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### **FACTORS BEARING ON THE DISTRICT'S FUTURE (CONCLUDED)**

Over the last four years, the enrollment at Marcum-Illinois has increased steadily. Although parent interest remains high for our District due to small class sizes, strong relationships amongst students and staff, and our reputation for setting high academic and behavioral standards, there is the possibility that our enrollment may decrease in the near future due to pending requirements set forth by CDPH and the state government. Our families are very conservative and have already expressed concerns about the requirements related to masking; multiple families even unenrolled after learning that public schools would be required to have students wear masks indoors. As more requirements related to the pandemic, including required vaccinations for students and staff, are put into place, the district must anticipate that there may be a decline in enrollment.

Over the next few years, it is also expected that Special Education costs will continue to rise, as will the number of students receiving Special Education Services. The District needs to prepare for an increase in students who will be receiving RSP services on site, but also for the possibility that there will likely be a student, or multiple students, who are in need of services that we cannot provide on the District campus. District students who receive services off campus have higher service costs because their needs are more severe, but also have other costs to the District including transportation costs.

The District also recognizes that over the last two years we have received one-time funds from both the state and federal government. These funds were meant to support school districts as they worked to meet new requirements resulting from the pandemic, but also to rectify the learning loss that resulted from the pandemic. Although most of these funds have already been accounted for and expended, the District will still be responsible for covering the financial costs related to these requirements in the out years.

Although there are a variety of things that may have a negative impact on the District's financial future, the District also has many things in place to help maintain the reserve and continue to be fiscally responsible. The income related to authorizing the District's Charter school is likely to increase as more students may seek enrollment in a non-classroom based public school in coming years. The district also has the stable income related to the lease of the Charter school's building. These factors, along with prudent fiscal decision making by the District's Governing Board and administration will continue to keep the District as fiscally responsible as possible.

Future predictions and uncertainties require management to plan carefully and prudently to provide the necessary resources to meet students' needs and continue to keep pace with inflation increases over the next several years.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact, Maggie Irby, District Superintendent, Marcum-Illinois Union Elementary School District, 2452 El Centro Blvd. East Nicolaus, CA 95659, (530) 656-2407.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2021

	Governmental Activities
<b>ASSETS</b>	
Cash (Note 2)	\$ 827,524
Accounts Receivable (Note 3)	893,802
Stores Inventory (Note 1G)	1,097
Capital Assets, Net of Depreciation (Note 5)	<u>2,936,728</u>
Total Assets	<u>4,659,151</u>
<b>DEFERRED OUTFLOWS OF RESOURCES (NOTE 1G)</b>	
Deferred Outflows on Pensions (Note 8)	<u>872,926</u>
<b>LIABILITIES</b>	
Accounts Payable and Other Current Liabilities	374,180
Unearned Revenue (Note 1G)	28,121
Long-term Liabilities (Note 6)	
Due Within One Year	17,597
Due After One Year	<u>3,367,698</u>
Total Liabilities	<u>3,787,596</u>
<b>DEFERRED INFLOWS OF RESOURCES (NOTE 1G)</b>	
Deferred Inflows on Pensions (Note 8)	<u>189,509</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	2,613,916
Restricted For:	
Capital Projects	16,578
Education Programs	135,222
Other Purposes (Expendable)	28,745
Unrestricted (Deficit)	<u>(1,239,489)</u>
Total Net Position	<u>\$ 1,554,972</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
<u>Governmental Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Instruction	\$ 1,896,757	\$ 69,992	\$ 357,377	\$ (1,469,388)
Instruction-Related Services:				
Supervision of Instruction	61,577		4,023	(57,554)
Instructional Library, Media and Technology	17,006			(17,006)
School Site Administration	478,367	188	25,276	(452,903)
Pupil Services:				
Home-To-School Transportation	147,751			(147,751)
Food Services	112,550	(316)	114,846	1,980
All Other Pupil Services	2,266		2,266	
General Administration:				
Data Processing	2,927			(2,927)
All Other General Administration	159,828		1,129	(158,699)
Plant Services	455,978		16,080	(439,898)
Ancillary Services	1,368		823	(545)
Interest on Long-Term Debt	15,823			(15,823)
Other Outgo	71,427		34,178	(37,249)
Total Governmental Activities	<u>\$ 3,423,625</u>	<u>\$ 69,864</u>	<u>\$ 555,998</u>	<u>(2,797,763)</u>
General Revenues:				
Property Taxes Levied For:				
General Purposes				460,141
Federal and State Aid Not Restricted to Specific Purposes				1,285,317
Interest and Investment Earnings				8,184
Interagency Revenues				195,760
Miscellaneous				365,086
Total General Revenues				<u>2,314,488</u>
Change (Decrease) in Net Position				(483,275)
Net Position Beginning - Restated, Note 10				<u>2,038,247</u>
Net Position Ending				<u>\$ 1,554,972</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash (Note 2)	\$ 803,311	\$ 32,944	\$ 836,255
Accounts Receivable (Note 3)	870,251	23,551	893,802
Due From Other Funds (Note 4)		81	81
Stores Inventory (Note 1G)		1,097	1,097
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 1,673,562</u>	<u>\$ 57,673</u>	<u>\$ 1,731,235</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Deficit Cash (Note 2)		\$ 8,731	\$ 8,731
Accounts Payable	\$ 372,814	1,366	374,180
Unearned Revenue (Note 1G)	28,101	20	28,121
Due to Other Funds (Note 4)	81		81
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>400,996</u>	<u>10,117</u>	<u>411,113</u>
Fund Balances (Note 1G):			
Nonspendable	2,070	1,347	3,417
Restricted	132,989	46,209	179,198
Assigned	256,536		256,536
Unassigned	880,971		880,971
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>1,272,566</u>	<u>47,556</u>	<u>1,320,122</u>
Total Liabilities and Fund Balances	<u>\$ 1,673,562</u>	<u>\$ 57,673</u>	<u>\$ 1,731,235</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021

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Total fund balance - governmental funds	\$	1,320,122
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost	\$	6,810,223	
Accumulated depreciation		(3,873,495)	
Net			2,936,728

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$	3,062,483	
Lease financing		322,812	
Total			(3,385,295)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	\$	872,926	
Deferred inflows of resources relating to pensions		(189,509)	
Net			683,417

Total net position - governmental activities	\$	1,554,972
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Local Control Funding			
Formula Sources			
State Apportionments	\$ 1,672,075		\$ 1,672,075
Local Sources	35,381		35,381
Total Local Control Funding			
Formula Sources	1,707,456		1,707,456
Federal Revenue	166,605	\$ 107,029	273,634
Other State Revenue	270,559	85,744	356,303
Other Local Revenue	612,753	42,826	655,579
Total Revenues	2,757,373	235,599	2,992,972
<b>EXPENDITURES</b>			
Certificated Salaries	825,428	79,650	905,078
Classified Salaries	528,683	55,383	584,066
Employee Benefits	683,512	79,761	763,273
Books and Supplies	154,760	68,177	222,937
Services and Other			
Operating Expenditures	267,854	3,492	271,346
Capital Outlay	359,500		359,500
Debt Service:			
Principal Retirement	15,570		15,570
Interest and Fiscal Charges	15,823		15,823
Other Outgo	71,427		71,427
Total Expenditures	2,922,557	286,463	3,209,020
Excess of Revenues Over (Under) Expenditures	(165,184)	(50,864)	(216,048)
Other Financing Sources (Uses):			
Operating Transfers In (Note 4)		69,020	69,020
Operating Transfers Out (Note 4)	(69,020)		(69,020)
Total Other Financing Sources (Uses)	(69,020)	69,020	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(234,204)	18,156	(216,048)
Fund Balances - July 01, 2020 (Restated, Note 10)	1,506,770	29,400	1,536,170
Fund Balances - June 30, 2021	\$ 1,272,566	\$ 47,556	\$ 1,320,122

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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Net change (decrease) in fund balances - total governmental funds	\$ (216,048)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

Expenditures for capital outlay	\$	359,500	
Depreciation expense		<u>(234,599)</u>	
Net			124,901

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(405,073)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

15,570

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting loss was:

(2,625)

Total change (decrease) in net position - governmental activities	<u><u>\$ (483,275)</u></u>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountant (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Marcum-Illinois Union Elementary School District, this includes general operations, food service and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus which differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - exchange and non-exchange transactions (Concluded):

"Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major fund:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Estimates

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

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement 72, *Fair Value Measurement and Application*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

2. Stores Inventory and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's cafeteria inventory valuation is First-in-First-out (FIFO).

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period purchased.



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Continued)

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and, as such, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and, as such, will not be recognized as an inflow of resources (revenue) until that time.

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

6. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the California State Teachers Retirement Plan (STRP) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERF B) and additions to/deductions from STRP and PERF B fiduciary net positions have been determined on the same basis as they are reported separately by CalSTRS and CalPERS.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Continued)

6. Pensions (Concluded)

For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Gains and losses related to changes in total pension liability are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

7. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Continued)

7. Compensated Absences (Concluded)

At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

9. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position".

10. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

11. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriate for expenditures.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Continued)

11. Fund Equity (Continued)

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent or designee of the District.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

*Fund Balances*

The District's fund balances at June 30, 2021 consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Revolving Fund	\$ 2,070	\$ 250	\$ 2,320
Stores Inventory		1,097	1,097
Total Nonspendable Fund Balance	2,070	1,347	3,417
Restricted For:			
Legally Restricted Categorical Funding	132,989	2,233	135,222
Student Activities		13,910	13,910
Purposes Specified in Governmental Code Sections 65970-65981		16,578	16,578
Cafeteria Program Operations		13,488	13,488
Total Restricted Fund Balance	132,989	46,209	179,198
Assigned For:			
Alarm System	30,000		30,000
Track/DSA	35,000		35,000
Charter Oversight	191,536		191,536
Total Assigned Fund Balance	256,536	0	256,536
Unassigned:			
Reserve for Economic Uncertainties	448,737		448,737
Other Unassigned	432,234		432,234
Total Unassigned Fund Balance	880,971	0	880,971
Total Fund Balances	\$ 1,272,566	\$ 47,556	\$ 1,320,122

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Continued)

11. Fund Equity (Concluded)

*Fund Balance Policy*

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund equal to at least two months of General Fund operating expenditures, or 17% of General Fund expenditures.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

12. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities and Equity (Concluded)

12. Local Control Funding Formula/Property Tax (Concluded)

This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

H. Impact of Recently Issued Accounting Pronouncements

The GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* in May, 2020. The primary objective is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by delaying the effective dates of certain pronouncements, including each of those listed below, by one year. Earlier application of the provisions addressed in this Statement is encouraged and permitted to the extent specified in each pronouncement as originally issued. The effect of this Statement and the action taken by the District as applicable has been described below.

The GASB issued Statement No. 84, *Fiduciary Activities* January, 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for account and financial reporting purposes and how those activities should be reported. This Statement was originally effective beginning in 2019-2020, but has been postponed by one year. The District implemented this Statement and has recorded the effects in the financial statements for the fiscal year ended June 30, 2021.

The GASB issued Statement No. 87, *Leases* in June, 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Impact of Recently Issued Accounting Pronouncements (Continued)

This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement was originally effective beginning in 2020-2021 but has been postponed by one year. The District will implement this Statement in 2021-2022 and has not yet determined the impact on the financial statements.

The GASB issued Statement No. 91, *Conduit Debt Obligations* in May, 2019. This Statement was originally effective for reporting periods beginning after December 15, 2020, but has been postponed by one year and will be implemented as delayed. The District does not expect this Statement to have an impact on the District's financial statements.

The GASB issued Statement No. 92, *Omnibus 2020* in January, 2020. This Statement's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified upon implementation and application of certain GASB Statements. A portion of this Statement was effective upon issuance with the balance originally effective beginning in 2020-2021 but has been postponed by one year. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this Statement that are not yet effective.

The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)* in March, 2020. This Statement's primary objective is to address accounting and financial reporting implications that result from the replacement of an IBOR, specifically the London Interbank Offered Rate (LIBOR) which is expected to cease to exist in its current form at the end of 2021. This Statement is expected to enhance comparability in the application of accounting and financial reporting requirements and improve the consistency of authoritative literature. The removal of LIBOR as an appropriate benchmark interest rate was originally effective beginning in 2021-2022 but has been postponed by one year. All other requirements of this Statement were originally effective beginning in 2020-2021 but have also been postponed by one year. The District has not yet determined the impact on the financial statements.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* in March, 2020. This Statement's primary objectives are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and to provide guidance for accounting and financial reporting for availability payment arrangements (APAs). This Statement is effective beginning in 2022-2023. The District does not expect this Statement to have an impact on its financial statements.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Impact of Recently Issued Accounting Pronouncements (Concluded)

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May, 2020. This Statement's primary objectives are to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides a capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This Statement is effective beginning in 2022-2023. The District has not yet determined the impact on the financial statements.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* in June, 2020. This Statement's primary objectives are the (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in its fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. A portion of this Statement is effective upon issuance with the remaining requirements effective beginning in 2021-2022. The District has not yet determined the impact on the financial statements.

NOTE 2 - CASH

A. Summary of Cash

The District had the following cash at June 30, 2021:

	Fair Value	Carrying Amount	Credit Quality Rating
Cash in Commercial Banks	\$ 13,910	\$ 13,910	Not Rated
Cash in Revolving Fund	2,320	2,320	Not Rated
Cash in County Treasury (net of \$8,731 deficit cash)	808,815	811,294	Not Rated
Total Cash	<u>\$ 825,045</u>	<u>\$ 827,524</u>	



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 2 – CASH (CONTINUED)

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2021, the carrying amount of the District's accounts were \$16,230, all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$284,011,304. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$283,143,519. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 2 – CASH (CONTINUED)

B. Policies and Practices (Concluded)

Cash in County Treasury (Concluded)

The District ended the year with a negative cash balance in the Cafeteria Fund of \$8,731. Under policies set by the Sutter County Treasurer's Office, the District is allowed to carry a negative cash balance in the fund as long as the combined District cash is positive. The District is charged interest on the negative balance by the Sutter County Treasurer.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

**Interest Rate Risk** - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2021 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
County Treasury	<u>\$808,815</u>	<u>\$240,461</u>	<u>\$194,843</u>	<u>\$373,511</u>

**Credit Risk** - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

**Custodial Credit Risk** - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

**Concentration of Credit Risk** - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

**Foreign Currency Risk** - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 3 - ACCOUNTS RECEIVABLE

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

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Federal Government			
Categorical Aid Programs	\$ 35,530	\$ 21,929	\$ 57,459
State Government			
Local Control Funding Formula	338,468		338,468
Categorical Aid Programs	7,394	1,690	9,084
Lottery	25,568		25,568
Total State Government	371,430	1,690	373,120
Local Government	459,584		459,584
Interest	1,434	(68)	1,366
Miscellaneous	2,273		2,273
Total Accounts Receivable	<u>\$ 870,251</u>	<u>\$ 23,551</u>	<u>\$ 893,802</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transactions among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2021 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund		\$ 81
Non-Major Governmental Funds:		
Child Development Fund	\$ 81	
Total	<u>\$ 81</u>	<u>\$ 81</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for the 2020-2021 fiscal year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund		\$ 69,020
Non-Major Governmental Funds:		
Child Development Fund	\$ 69,020	
Total	<u>\$ 69,020</u>	<u>\$ 69,020</u>

The District transferred \$69,020 from the General Fund to the Child Development Fund to supplement program operations and provide positive cash flow. The District prioritizes early education with preschool to support growing the elementary school program.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2021, is shown below:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 48,596			\$ 48,596
Work in progress	58,530	\$ 316,054	\$ 374,584	0
Total capital assets, not being depreciated	107,126	316,054	374,584	48,596
Capital assets being depreciated:				
Buildings	4,281,946	8,650		4,290,596
Improvements of sites	1,238,426	374,584		1,613,010
Equipment	858,245	34,796	35,020	858,021
Total capital assets, being depreciated	6,378,617	418,030	35,020	6,761,627
Less accumulated depreciation for:				
Buildings	2,272,864	111,684		2,384,548
Improvements of sites	776,378	72,784		849,162
Equipment	622,049	50,131	32,395	639,785
Total accumulated depreciation	3,671,291	234,599	32,395	3,873,495
Total capital assets, being depreciated, net	2,707,326	183,431	2,625	2,888,132
Governmental activities capital assets, net	<u>\$ 2,814,452</u>	<u>\$ 499,485</u>	<u>\$ 377,209</u>	<u>\$ 2,936,728</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Instruction	\$ 137,636
Instructional Library, Media and Technology	696
School Site Administration	2,321
Home to School Transportation	21,881
Food Services	1,206
General Administration	1,571
Plant Services	69,288
Total	<u>\$ 234,599</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2021, is shown below:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021	Due Within One Year
Lease Financing	\$ 338,382		\$ 15,570	\$ 322,812	\$ 17,597
Net Pension Liability	2,427,328	\$ 635,155		3,062,483	
Totals	<u>\$ 2,765,710</u>	<u>\$ 635,155</u>	<u>\$ 15,570</u>	<u>\$ 3,385,295</u>	<u>\$ 17,597</u>

Payments for the obligations will be made from the General Fund.

NOTE 7 - LEASE OBLIGATIONS

A. Lease Financing

On March 12, 2020 the District executed an Equipment Lease Purchase Agreement with Holman Capital Corporation for \$338,382. The financing, secured by a first lien on the equipment, was used to partially finance the costs of solar field project equipment. The District has paid all costs of equipment in excess of the amount financed or \$29,176 from the General Fund. Variable semi-annual payments began on September 12, 2020 through September 12, 2031 and include principal and 4.73% interest.

At June 30, 2021 the principal balance outstanding was \$322,812 and has been included as long-term debt in the government-wide financial statements. The annual requirements to amortize the equipment lease agreement outstanding as of June 30, 2021 are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 17,597	\$ 15,063	\$ 32,660
2023	19,767	14,205	33,972
2024	22,086	13,244	35,330
2025	24,566	12,170	36,736
2026	27,212	10,977	38,189
2027-2031	164,835	33,970	198,805
2032	46,749	1,106	47,855
Totals	<u>\$ 322,812</u>	<u>\$ 100,735</u>	<u>\$ 423,547</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 7 - LEASE OBLIGATIONS (CONCLUDED)

B. Operating Leases

On October 10, 2019 the District entered into a lease of real property agreement whereby the District agrees to lease a parcel of property at 2452 El Centro Boulevard, Nicolaus, California to South Sutter Charter School (SSCS) for the purpose of constructing and operating a Resource Center. The lease term is a period of twenty-five years and contains an option to extend for an additional term of twenty-five years on the expiration of the original term. If the District is no longer SSCS's authorizer, the District may terminate this agreement. Ownership of improvements by SSCS shall vest in SSCS until the expiration of the term and any extended lease term. All improvements including the facility constructed on the premises, at the expiration of the term or extended term of this lease shall, without compensation to SSCS, then automatically and without any act of SSCS or any third party become District's premises. SSCS shall pay to the District an annual rent for each year during the term of this lease in the amount of \$361,000 (above market rate rental value for premises) payable in four equal payments on the first business day of each successive three-month period following the effective date.

The District has also entered into a non-cancelable operating lease for copiers with lease terms in excess of one year. The District does not intend to buy-out the equipment at the end of the lease. The District will receive no sublease rental revenues nor pay any contingent rentals for the equipment.

The District received \$361,000 in lease revenue and paid \$16,452 for related rents in 2020-2021. The following is a schedule by year of future lease revenue and minimum future rent payments as of June 30, 2021:

Year Ended June 30	Future Lease Revenue	Future Minimum Rent Payments
2022	\$ 361,000	\$ (16,452)
2023	361,000	(13,710)
2024	361,000	
2025	361,000	
2026	361,000	
2027-2031	1,805,000	
2032-2036	1,805,000	
2037-2041	1,805,000	
2042-2044	<u>1,173,250</u>	
Total	<u>\$ 8,393,250</u>	<u>\$ (30,162)</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). For the fiscal year ended June 30, 2021, the District reported its proportionate share of the net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense for each of the plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows Related to Pensions</u>	<u>Deferred Inflows Related to Pensions</u>	<u>Pension Expense</u>
CalSTRS	\$ 1,246,251	\$ 324,582	\$ 136,812	\$ 201,261
CalPERS	1,816,232	548,344	52,697	466,909
Totals	<u>\$ 3,062,483</u>	<u>\$ 872,926</u>	<u>\$ 189,509</u>	<u>\$ 668,170</u>

A. California State Teachers' Retirement System (CalSTRS)

*Plan Description.* The District contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by California State Teachers' Retirement System (CalSTRS). The State of California is a Nonemployer Contributing Entity to the STRP. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State of California is both an employer and nonemployer contributing entity to the STRP. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

*Benefit.* The STRP provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012 and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

*Contributions.* Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members under the 2% at 60 formula are required to contribute 10.25% of their salary and active plan members under the 2% at 62 formula are required to contribute 10.205% for the year ended June 30, 2021. The District and the State of California are required to contribute actuarially determined rates.

The actuarial methods and assumptions used for determining the rates are those adopted by the CalSTRS Teachers' Retirement Board. Supplemental payments to CalSTRS were provided by the State of California Budget Acts of 2019 and 2020 and reduced the statutorily required employer contribution rates to 17.10% of annual payroll in 2019-2020 and 16.15% in 2020-2021. The required State contribution rate for fiscal years 2019-2020 and 2020-2021 was 10.328%. The District's contributions to CalSTRS for the fiscal years ending June 30, 2021 and 2020 were \$119,215 and \$121,424, respectively, and equal 100% of the required contributions for each year.

Contribution by District	\$ 119,215
Contribution by State	<u>72,709</u>
Total Contribution in 2020-2021	<u>\$ 191,924</u>

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2021, the District reported a liability of \$1,246,251 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State of California, actuarially determined. At June 30, 2020, the District's proportion of contributions was 0.0013%, an increase of 0.00001% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$201,261 which included the State's required on-behalf contribution of \$20,087. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).*

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 2,199	\$ 35,146
Changes in assumptions	121,527	
Net difference between projected and actual earnings on pension plan investments	29,604	
Changes in proportion and differences between District contributions and proportionate share of contributions	52,037	101,666
District contributions subsequent to measurement date of June 30, 2020	<u>119,215</u>	
Totals	<u>\$ 324,582</u>	<u>\$ 136,812</u>

The \$119,215 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2022	\$ 32,504	\$ 51,972
June 30, 2023	60,667	49,502
June 30, 2024	70,749	23,070
June 30, 2025	30,614	5,375
June 30, 2026	8,867	5,157
June 30, 2027	<u>1,966</u>	<u>1,736</u>
Total	<u>\$ 205,367</u>	<u>\$ 136,812</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2019. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

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

Experience Study	July 1, 2010, through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-Retirement Benefit Increases	2.00% simple for DB

Mortality assumptions are based on mortality rates from the most recent CalSTRS experience study adopted by the CalSTRS Board in January, 2020. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019), published by the Society of Actuaries.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15%	3.6%
Private Equity	13%	6.3%
Fixed Income	12%	1.3%
Risk Mitigating Strategies	10%	1.8%
Inflation Sensitive	6%	3.3%
Cash/Liquidity	2%	(0.4)%

\* 20-year geometric average

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

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

Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.10%)	\$ 3,618,898
2% Decrease (5.10%)	\$ 2,661,328
1% Decrease (6.10%)	\$ 1,882,912
Current Discount Rate (7.10%)	\$ 1,246,251
1% Increase (8.10%)	\$ 720,598
2% Increase (9.10%)	\$ 282,740
3% Increase (10.10%)	\$ (83,796)

B. California Public Employees Retirement System (CalPERS)

*Plan Description.* The Marcum-Illinois Union Elementary School District contributes to the School Employer Pool, known as Fund B, (PERF B), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan of school employers consisting of non-teaching and non-certified employees administered by the California Public Employees' Retirement System (CalPERS). The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State of California statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available comprehensive annual financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2020.pdf>.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Contributions.* The benefits for the defined benefit pension plan are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the employee's date of hire. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. The required employer contribution rates on applicable annual payroll for the fiscal years ending June 30, 2021 and 2020 were 20.70% and 19.72%, respectively. The District's employer contributions to CalPERS for the fiscal years ending June 30, 2021 and 2020 were \$143,882 and \$127,559, respectively and equal 100% of the required contributions for each year. The employer contribution rates for 2019-2020 and 2020-2021 were reduced by 1.012% and 1.98% from the 20.733% and 22.68% previously adopted due to amendments to Government Code Section 2085.2(a).

*Benefits.* The PERF B provides defined benefit program benefits based on members' years of service, age, final compensation and benefit formula. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2021, the District reported a liability of \$1,816,232 for its proportionate share of the net pension liability for the PERF B. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2020, the District's proportion of contributions was 0.0059%, an increase of 0.000156% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$466,909. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued).*

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience \$	90,080	
Changes in assumptions	6,660	
Net difference between projected and actual earnings on pension plan investments	37,808	
Changes in proportion and differences between District contributions and proportionate share of contributions	269,914	\$ 52,697
District contributions subsequent to measurement date of June 30, 2020	143,882	
Totals	<u>\$ 548,344</u>	<u>\$ 52,697</u>

The \$143,882 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PERF B pensions will be recognized as increases or decreases respectively in pension expense as follows:

	Outflows	Inflows
June 30, 2022	\$ 139,732	\$ 34,404
June 30, 2023	132,421	18,293
June 30, 2024	114,254	
June 30, 2025	18,055	
Total	<u>\$ 404,462</u>	<u>\$ 52,697</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is four years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Actuarial Assumptions.* For the year ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 1997, through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-Retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

The PERF B uses a mortality table based on CalPERS specific data. The table includes fifteen years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.15%. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2020, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (6.15%)	\$ 2,611,165
Current Discount Rate (7.15%)	\$ 1,816,232
1% Increase (8.15%)	\$ 1,156,478

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

*Discount Rate (Concluded).*

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class<sup>1</sup></u>	<u>Real Return Allocation</u>	<u>Real Return Years 1-10<sup>2</sup></u>	<u>Years 11+<sup>3</sup></u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0%	(.92)%

<sup>1</sup> In the CalPERS' CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

<sup>2</sup> An expected inflation of 2.00% used for this period

<sup>3</sup> An expected inflation of 2.92% used for this period

*Pension Plan Fiduciary Net Position.* The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reasons. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRP or PERF B) must be covered by social security or an alternative plan. The District has elected to use Social Security.

NOTE 9 - STUDENT ACTIVITY FUND

The Student Body Funds often engage in activities which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 10 – RESTATEMENT OF NET POSITION AND FUND BALANCE

The amounts previously reported at June 30, 2020 as the ending net position for Governmental Activities and ending fund balance for Other Governmental Funds have been restated due to the implementation of GASB Statement 84, *Fiduciary Activities*.

Based on the clarifications of GASB Statement 84 and California Education Code regarding Student Activity Accounts (aka: Associated Student Body, "ASB") it has been determined that the District's ASB account(s) are not fiduciary because they do not meet the criteria established by GASB Statement 84, paragraph 11(c)(2) regarding administrative involvement. The June 30, 2020 ending balances have been restated as follows:

	As Originally Reported at June 30, 2020	Adjustment (Described Above)	As Restated at June 30, 2020
Net Position - Governmental Activities	\$ 2,023,791	\$ 14,456	\$ 2,038,247
Fund Balance - Other Non-Major Governmental Funds	\$ 14,944	\$ 14,456	\$ 29,400

NOTE 11 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District may be involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2021.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Joint Ventures

The District participates in one joint venture under a joint powers agreement (JPA) with North Valley Schools Insurance Group (NVSIG) for property and liability coverage and workers' compensation insurance. The relationship between the District the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 11 - COMMITMENTS AND CONTINGENCIES (CONCLUDED)

C. Joint Ventures (Concluded)

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from the member district. The board controls the operations of the JPA, including selection of management and approval of operating budget independent of any influence by the member district beyond their representation on the board. The member district pays premiums commensurate with the levels of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

NOTE 12 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2021, the District contracted with North Valley Schools Insurance Group (NVSIG) for property and liability insurance coverage and for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

B. Workers' Compensation

For fiscal year 2020-2021, the District participated in the North Valley Schools Insurance Group (NVSIG), an insurance purchasing pool for workers' compensation insurance. The intent of the NVSIG is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the NVSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the NVSIG. Each participant pays its workers' compensation premium based on its individual rate.

Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the NVSIG. Participation in the NVSIG is limited to districts that can meet the NVSIG selection criteria.

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 5, 2021, the date on which the financial statements were available to be issued.

## REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts (GAAP Basis)	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Local Control Funding				
Formula Sources:				
State Apportionments	\$ 1,701,728	\$ 1,734,109	\$ 1,672,075	\$ (62,034)
Local Sources	34,646	33,982	35,381	1,399
Total Local Control Funding				
Formula Sources	1,736,374	1,768,091	1,707,456	(60,635)
Federal Revenue	39,668	138,595	166,605	28,010
Other State Revenue	170,429	313,693	270,559	(43,134)
Other Local Revenue	578,799	608,687	612,753	4,066
Total Revenues	2,525,270	2,829,066	2,757,373	(71,693)
<b>EXPENDITURES</b>				
Certificated Salaries	798,952	817,365	825,428	(8,063)
Classified Salaries	534,415	534,271	528,683	5,588
Employee Benefits	691,681	678,980	683,512	(4,532)
Books and Supplies	133,771	192,505	154,760	37,745
Services and Other				
Operating Expenditures	345,310	356,190	267,854	88,336
Capital Outlay	53,350	414,249	359,500	54,749
Debt Service:				
Principal Retirement	15,570	15,570	15,570	
Interest and Fiscal Charges	15,824	15,824	15,823	1
Other Outgo	100,000	40,000	71,427	(31,427)
Total Expenditures	2,688,873	3,064,954	2,922,557	142,397
Excess of Revenues Over (Under) Expenditures	(163,603)	(235,888)	(165,184)	70,704
Other Financing Sources (Uses):				
Operating Transfers Out	(76,748)	(117,056)	(69,020)	48,036
Excess of Revenues Over (Under) Expenditures and Other Uses	(240,351)	(352,944)	(234,204)	118,740
Fund Balances - July 01, 2020	1,290,076	1,506,770	1,506,770	0
Fund Balances - June 30, 2021	\$ 1,049,725	\$ 1,153,826	\$ 1,272,566	\$ 118,740

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**California State Teachers' Retirement System (CalSTRS)**

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated with District	Total NPL Attributed to District	District's Covered- Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2021	0.0013%	\$ 1,246,251	\$ 642,437	\$ 1,888,688	\$ 710,082	176%	73%
2020	0.0013%	\$ 1,156,140	\$ 630,757	\$ 1,786,897	\$ 630,757	169%	73%
2019	0.0012%	\$ 1,121,783	\$ 642,276	\$ 1,764,059	\$ 650,991	172%	71%
2018	0.0012%	\$ 1,094,324	\$ 647,399	\$ 1,741,723	\$ 624,769	175%	70%
2017	0.0013%	\$ 1,088,798	\$ 619,925	\$ 1,708,723	\$ 675,666	161%	70%
2016	0.0013%	\$ 890,450	\$ 447,651	\$ 1,338,101	\$ 606,160	147%	74%
2015	0.0010%	\$ 584,370	\$ 357,858	\$ 942,228	\$ 584,483	100%	77%

**Public Employee Retirement System (CalPERS)**

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered- Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2021	0.0059%	\$ 1,816,232	\$ 646,818	281%	70%
2020	0.0044%	\$ 1,271,188	\$ 604,662	210%	70%
2019	0.0043%	\$ 1,145,060	\$ 566,615	202%	71%
2018	0.0047%	\$ 1,113,202	\$ 591,359	188%	72%
2017	0.0049%	\$ 964,569	\$ 587,170	164%	74%
2016	0.0050%	\$ 742,264	\$ 557,489	133%	79%
2015	0.0037%	\$ 420,040	\$ 434,163	97%	83%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**California State Teachers' Retirement System (CalSTRS)**

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2021	\$ 119,215	\$ (119,215)	\$ 0	\$ 738,173	16.15%
2020	\$ 121,424	\$ (121,424)	\$ 0	\$ 710,082	17.10%
2019	\$ 111,401	\$ (111,401)	\$ 0	\$ 684,281	16.28%
2018	\$ 93,938	\$ (93,938)	\$ 0	\$ 650,991	14.43%
2017	\$ 78,596	\$ (78,596)	\$ 0	\$ 624,769	12.58%
2016	\$ 72,499	\$ (72,499)	\$ 0	\$ 675,666	10.73%
2015	\$ 53,827	\$ (53,827)	\$ 0	\$ 606,160	8.88%

**Public Employee Retirement System (CalPERS)**

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2021	\$ 143,882	\$ (143,882)	\$ 0	\$ 695,082	20.70%
2020	\$ 127,559	\$ (127,559)	\$ 0	\$ 646,818	19.72%
2019	\$ 109,214	\$ (109,214)	\$ 0	\$ 604,662	18.06%
2018	\$ 88,001	\$ (88,001)	\$ 0	\$ 566,615	15.53%
2017	\$ 82,128	\$ (82,128)	\$ 0	\$ 591,359	13.89%
2016	\$ 69,562	\$ (69,562)	\$ 0	\$ 587,170	11.85%
2015	\$ 65,622	\$ (65,622)	\$ 0	\$ 557,489	11.77%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

As of June 30, 2021, the excess of expenditures over appropriations were as follows:

	<u>Excess Expenditures</u>
<u>Major Governmental Funds:</u>	
General Fund	
Certificated Salaries	\$ 8,063
Employee Benefits	\$ 4,532
Other Outgo	\$ 31,427
<u>Non-Major Governmental Funds:</u>	
Child Development Fund	
Classified Salaries	\$ 1,794
Employee Benefits	\$ 1,005
Contract Services	\$ 242

The District incurred unanticipated expenditures for which the budgets were not revised.

B. Schedules of the District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68. The amounts presented for each fiscal year were determined as of the measurement date that occurred one year prior. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

C. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

## SUPPLEMENTARY INFORMATION SECTION



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

EAST NICOLAUS, CALIFORNIA

JUNE 30, 2021

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ORGANIZATION

The Marcum-Illinois Union Elementary School District was established in 1926 and is located in Sutter County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Alan Menigoz	President	December, 2022
Jeff Moore	Clerk	December, 2024
Jill Bramhill	Member	December, 2024
Keith Turner	Member	December, 2022
Joshua Wanner	Member	December, 2024

ADMINISTRATION

Jimmie Eggers  
Superintendent/Principal

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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Grade Level	2020-2021 Instructional Days Offered	Plus Days Credited Per Approved Form J-13A	Less Days Out of Compliance with Instructional Day Provisions	2020-2021 Qualifying Days of Instruction	Status
TK	179	1	0	180	In Compliance
Kindergarten	179	1	0	180	In Compliance
Grade 1	179	1	(8)	172	Not in Compliance
Grade 2	179	1	(8)	172	Not in Compliance
Grade 3	179	1	(8)	172	Not in Compliance
Grade 4	179	1	(8)	172	Not in Compliance
Grade 5	179	1	(8)	172	Not in Compliance
Grade 6	179	1	(8)	172	Not in Compliance
Grade 7	179	1	(8)	172	Not in Compliance
Grade 8	179	1	(8)	172	Not in Compliance

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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<u>Charter Schools Chartered by District</u>	<u>Charter School Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
South Sutter Charter School	0724	Separate Report

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUALS  
FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	<u>General Fund</u>
June 30, 2021, Annual Unaudited Actual Financial Report Fund Balance	<u>\$ 1,331,660</u>
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:	
Understatement of LCFF Penalty Due to Audit Finding	<u>(59,094)</u>
Net Adjustments and Reclassifications	<u>(59,094)</u>
June 30, 2021, Audited Financial Statement Fund Balance	<u><u>\$ 1,272,566</u></u>

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2021.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

	Budget 2021-2022	2020-2021	2019-2020	2018-2019
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 2,697,928	\$ 2,757,373	\$ 2,996,277	\$ 2,671,957
Expenditures	2,799,674	2,922,557	2,663,684	2,659,343
Other Uses and Transfers Out	74,407	69,020	54,651	34,059
Total Outgo	2,874,081	2,991,577	2,718,335	2,693,402
Change in Fund Balance (Decrease)	(176,153)	(234,204)	277,942	(21,445)
Ending Fund Balance	\$ 977,674	\$ 1,272,566	\$ 1,506,770	\$ 1,228,828
Available Reserves	\$ 649,506	\$ 880,971	\$ 1,009,035	\$ 1,100,051
Reserve for Economic Uncertainties	\$ 431,112	\$ 448,737	\$ 519,329	\$ 931,271
Unassigned Fund Balance	\$ 218,394	\$ 432,234	\$ 489,706	\$ 168,780
Available Reserves as a Percentage of Total Outgo	22.6%	29.4%	37.1%	40.8%
Total Long-Term Debt	\$ 3,367,698	\$ 3,385,295	\$ 2,765,710	\$ 2,266,843
Average Daily Attendance (ADA) at P-2	175	175	175	149

The General Fund balance has increased by \$22,293 over the past three years. For a District this size, the State recommends available reserves of at least 5% of total General Fund expenditures, transfers out and other uses (\$149,579). Available reserves consist of all unassigned fund balances in the General Fund.

Long-term debt has increased \$1,118,452 over the past two years due to the lease financing executed during 2020-2021 and the annual increase in the District's proportionate share of the unfunded STRS and PERS liabilities.

Pursuant to *California Education Code* (EC) Section 43502(b) added by SB 98, with limited exceptions, the 2019-2020 reported ADA was used to calculate 2020-2021 LCFF funding. Pursuant to EC Section 42238.05, 2021-2022 LCFF funding will be determined using the greater of the District's 2019-2020 ADA and 2021-2022 ADA.

The amounts presented as Budget 2021-2022 are provided for additional analysis and have not been audited.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2021

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
<b>ASSETS</b>					
Cash	\$ 13,910	\$ 2,233	\$ 250	\$ 16,551	\$ 32,944
Accounts Receivable		(73)	23,597	27	23,551
Due From Other Funds		81			81
Stores Inventory			1,097		1,097
Total Assets	<u>\$ 13,910</u>	<u>\$ 2,241</u>	<u>\$ 24,944</u>	<u>\$ 16,578</u>	<u>\$ 57,673</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Deficit Cash			\$ 8,731		\$ 8,731
Accounts Payable		\$ 8	1,358		1,366
Unearned Revenue			20		20
Total Liabilities	<u>\$ 0</u>	<u>8</u>	<u>10,109</u>	<u>\$ 0</u>	<u>10,117</u>
Fund Balances:					
Nonspendable			1,347		1,347
Restricted	13,910	2,233	13,488	16,578	46,209
Total Fund Balances	<u>13,910</u>	<u>2,233</u>	<u>14,835</u>	<u>16,578</u>	<u>47,556</u>
Total Liabilities and Fund Balances	<u>\$ 13,910</u>	<u>\$ 2,241</u>	<u>\$ 24,944</u>	<u>\$ 16,578</u>	<u>\$ 57,673</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
<b>REVENUES</b>					
Federal Revenue		\$ 6,615	\$ 100,414		\$ 107,029
Other State Revenue		71,616	14,128		85,744
Other Local Revenue	\$ 823	36,622	(530)	\$ 5,911	42,826
Total Revenues	823	114,853	114,012	5,911	235,599
<b>EXPENDITURES</b>					
Certificated Salaries		79,650			79,650
Classified Salaries		33,055	22,328		55,383
Employee Benefits		65,418	14,343		79,761
Books and Supplies	1,369	3,400	63,408		68,177
Services and Other Operating Expenditures		2,350	1,142		3,492
Total Expenditures	1,369	183,873	101,221	0	286,463
Excess of Revenues Over (Under) Expenditures	(546)	(69,020)	12,791	5,911	(50,864)
Other Financing Sources: Operating Transfers In		69,020			69,020
Excess of Revenues and Other Sources Over (Under) Expenditures	(546)	0	12,791	5,911	18,156
Fund Balances - July 01, 2020 (Restated, Note 10)	14,456	2,233	2,044	10,667	29,400
Fund Balances - June 30, 2021	\$ 13,910	\$ 2,233	\$ 14,835	\$ 16,578	\$ 47,556

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the District and whether the District complied with the provisions of *California Education Code* Section 46208. The District received approval for its request for one emergency closure days for all schools. This action allows the school closure days to be used to meet the instructional day requirement noted above.

B. Schedule of Charter Schools

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

C. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

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

D. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

E. Combining Statements - Non-Major Governmental Funds

The combining statements are included to provide information regarding the individual funds that have been included in the Other Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. These statements have been presented for purposes of additional analysis and are not a required part of the District's basic financial statements.



OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Trustees  
Marcum-Illinois Union Elementary School District  
East Nicolaus, California

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements, and have issued my report thereon dated October 5, 2021.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Marcum-Illinois Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control. Accordingly, I do not express an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control.

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in black ink, appearing to read "Michelle M. Hanson". The signature is stylized with a large, looped initial "M" and "H".

MICHELLE M. HANSON  
Certified Public Accountant

October 5, 2021



Certified Public Accountant

200 Gateway Drive, #370

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Trustees  
Marcum-Illinois Union Elementary School District  
East Nicolaus, California

I have audited Marcum-Illinois Union Elementary School District's compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of Marcum-Illinois Union Elementary School District's State government programs as noted below for the year ended June 30, 2021.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of State laws and regulations.

### **Auditor's Responsibility**

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

I believe that my audit provides a reasonable basis for my opinion. However, my audit does not provide a legal determination of Marcum-Illinois Union Elementary School District's compliance with those requirements.

In connection with the audit referred to above, I selected and tested transactions and records to determine the Marcum-Illinois Union Elementary School District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
<b>Local Education Agencies Other Than Charter Schools:</b>	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No (see next page)
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No (see next page)
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable

<u>Description</u>	<u>Procedures Performed</u>
<b>School Districts, County Office of Education and Charter Schools:</b>	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study – Course Based	Not Applicable
<b>Charter Schools:</b>	
Attendance	Not Applicable
Non-Classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Partial procedures were performed for Kindergarten Continuance because there were no students identified as having continued in Kindergarten for a second year in 2020-2021.

Procedures were not performed for Classroom Teacher Salaries because the Marcum-Illinois Union Elementary School District was confirmed to be exempt under the provisions of *Education Code* Section 41374.

Procedures were not performed on the items marked “Not Applicable” because the Marcum-Illinois Union Elementary School District does not operate those programs.

#### **Other Matters**

The results of my auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *2020-2021 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. My opinion on State government programs is not modified with respect to this matter.

#### **Marcum-Illinois Union Elementary School District’s Response to Finding**

Marcum-Illinois Union Elementary School District’s response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. Marcum-Illinois Union Elementary School District’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

#### **Opinion on Each State Government Program**

In my opinion, Marcum-Illinois Union Elementary School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state government programs for the year ended June 30, 2021.

#### **Purpose of this Report**

The purpose of this report on compliance is solely to describe the scope of my testing of compliance and the results of that testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



MICHELLE M. HANSON  
 Certified Public Accountant

October 5, 2021

## FINDINGS AND QUESTIONED COSTS SECTION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

---

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_ Yes    x No

Reporting condition(s) identified

not considered to be material weaknesses?

\_\_\_ Yes    x None reported

Noncompliance material to financial  
statements noted?

\_\_\_ Yes    x No

*State Awards*

Internal control over state programs:

Material weakness(es) identified?

\_\_\_ Yes    x No

Reporting conditions(s) identified not

considered to be material weaknesses?

x Yes    \_\_\_ None reported

Type of auditor's report issued on compliance  
for state programs:

Unmodified

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

---

**Section II - Financial Statements Findings**

No matters are reported.

**Section III - State Award Findings and Responses**

2021 - 001 - INSTRUCTIONAL TIME - 40000

Criteria: *California Education Code* Section 43504(c) states, for the 2020-2021 school year, for purposes of the requirement on school districts to offer 180 instructional days per school year pursuant to *California Education Code* Section 46208, an instructional day is a day in which all pupils are scheduled for the length of the day established by the governing board or body of the local educational agency in a classroom under the immediate supervision of a certificated employee or in distance learning that meets the minimum requirements described in this part. For a day to count as a day of instruction, *California Education Code* Section 43501 stipulates, for the 2020-2021 school year, the minimum school day for a school district is as follows:

180 instructional minutes in Kindergarten  
230 instructional minutes in grades 1 to 3, inclusive  
240 instructional minutes in grades 4 to 8, inclusive

Statement of Condition: During my review of the District's daily instructional minutes I noted the District had followed the originally developed calendar when students returned to campus for in person learning. This calendar included eleven minimum days which were not in compliance with the minimum minute requirements in place for 2020-2021 pursuant to *California Education Code* Section 43501 for grades one through eight. The District did provide certification of time value of asynchronous assignments by a certificated employee for three of the eleven minimum days.

Cause: When the District returned to in person learning, the originally developed (pre-pandemic) calendar and traditional bell schedules were resumed for the remainder of the year. It was not until March, after eight of the eleven minimum days had occurred, that management realized the bell schedule for the minimum days was not compliant with *California Education Code* Section 43501, applicable to 2020-2021.

Effect: The District is not in compliance with *California Education Code* Sections 43501 and 43504(c) for eight school days for grades one through eight. A school day that does not meet the minimum number of instructional minutes is not able to be counted as a day of instruction making the total instructional days offered by the District 172, eight short of the instructional days required by *California Education Code* Section 46208(c).



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

**Section III - State Award Findings and Responses (Continued)**

2021 - 001 - INSTRUCTIONAL TIME - 40000 (CONTINUED)

Questioned Costs: Pursuant to *California Education Code* Section 43504(i)(1)(A), the District's apportionment is expected to be adjusted by the sum of .0056 multiplied by that apportionment for each day less than what was required pursuant to *California Education Code* Section 43504(c). Because the penalty is quantitatively material, an accrual has been recorded in these financial statements.

<u>Affected grade levels</u>	<u>1-3</u>	<u>4-6</u>	<u>7-8</u>
Derived value of ADA by grade span	\$ 9,292.59	\$ 8,543.98	\$ 8,797.52
Adjustment Factor	0.0056	0.0056	0.0056
Calculation	\$ 52.04	\$ 47.85	\$ 49.27
Affected grade level ADA	64.02	49.85	33.90
Calculation	\$ 3,331.51	\$ 2,385.14	\$ 1,670.12
Number of days short	8	8	8
Instructional day penalty by grade span	\$ 26,652.04	\$ 19,081.10	\$ 13,360.97
Total instructional day penalty			\$ 59,094.11

Recommendation: It is important to understand and follow all compliance requirements in place in any given year, especially in a year when the laws have been created to address unique, unprecedented times. Considering the unusual times and the District's intention of providing more minutes of education than were required overall, management may choose to request a summary review within thirty days of the date of the audit report (substantial compliance only) and/or request a formal appeal within sixty days of the date of the audit report or thirty days after receipt of the determination resulting from the summary review. These efforts may result in the finding being resolved and/or dismissed without incurring the financial penalty.

Corrective Action: Throughout the course of the 2020-2021 school year, Marcum-Illinois Union Elementary School District prioritized student instruction both during distance learning and in person instruction. During distance learning, our students were provided with synchronous instruction for the vast majority of each school day. In addition, the students were provided with longer instructional days than required during distance learning.

<u>Grade Span</u>	<u>Instructional Minutes Required</u>	<u>Instructional Minutes Provided by MIUSD during Distance Learning</u>
TK/K	180	201
1 <sup>st</sup> -3 <sup>rd</sup>	230	270
4 <sup>th</sup> -5 <sup>th</sup>	240	270
6 <sup>th</sup> -8 <sup>th</sup>	240	300

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

**Section III - State Award Findings and Responses (Continued)**

2021 - 001 - INSTRUCTIONAL TIME - 40000 (CONTINUED)

Corrective Action (Continued): On October 5, 2020 the District successfully opened to full-time, in-person, instruction for TK-5th grade students Monday-Friday. On November 2, 2020, 6th-8th grade students returned to campus briefly before the District had to return to distance learning in December and January. Students returned back to in-person instruction on February 8<sup>th</sup> 2020 (TK-5<sup>th</sup>) and February 16<sup>th</sup> (6<sup>th</sup>-8<sup>th</sup>). When in person, students attended class from 8:30 am to 2:45, 2:50, 2:55, or 3:00 pm, again following our traditional bell schedule rather than the shortened days permitted in 2020-2021, thus providing our students with more instructional minutes than required every normal school day.

<u>Grade Span</u>	<u>Instructional Minutes Required</u>	<u>Instructional Minutes Provided by MIUSD during In-Person Learning</u>
TK/K	180	320
1 <sup>st</sup>	230	325
2 <sup>nd</sup> -3 <sup>rd</sup>	230	325
4 <sup>th</sup> -5 <sup>th</sup>	240	330
6 <sup>th</sup> -8 <sup>th</sup>	240	335

During the periods of in-person instruction the District tried to maintain as much normalcy as possible for our students and our families, including continuing with our traditional school calendar which included minimum days to allow for Parent-Teacher Conferences as well as minimum days on the last Wednesday of most months to allow for professional development for our certificated educators. These minimum days did not meet the minimum instructional minutes required by EC 43504(c) but would have been compliant under EC 46114 which in a normal school year would have allowed the minimum school day to be computed by taking an average of ten consecutive schooldays. At the beginning of April, Administration became aware that (for 2020-2021 only) EC 43504(c) superseded EC 46114 rather than being an alternative for schools whose students were participating in distance learning. Administration immediately made a plan to address the missing instructional minutes and worked with the teachers to ensure that all students would receive the required number of instructional minutes for all future minimum days through the use of asynchronous assignments and documentation in compliance with distance learning requirements.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

**Section III - State Award Findings and Responses (Concluded)**

2021 - 001 - INSTRUCTIONAL TIME - 40000 (CONCLUDED)

Corrective Action (Concluded):

<u>Grade Span</u>	<u>Instructional Minutes Required</u>	<u>Instructional Minutes Provided by MIUSD during In-Person Minimum Days through March</u>	<u>Instructional Minutes Provided by MIUSD during In-Person Minimum Days April-June</u>
TK/K	180	185	185
1 <sup>st</sup>	230	185	245
2 <sup>nd</sup> -3 <sup>rd</sup>	230	210	270
4 <sup>th</sup> -5 <sup>th</sup>	240	210	270
6 <sup>th</sup> -8 <sup>th</sup>	240	195	255

Even with those minimum days, our students had substantially more instructional minutes than were required if the reduced instructional minutes for the year had been considered annually as they have been in the past and will be for the foreseeable future. MIUSD provided substantially more instructional minutes than were required and more than made up for the “instructional days” lost through noncompliant minimum days with the instructional minutes provided on typical days.

<u>Grade Span</u>	<u>Annualized Instructional Minutes Required for 180 School Days in 2020-2021</u>	<u>Actual Instructional Minutes Provided by MIUSD for 180 School Days including 11 minimum days (8 days noncompliant)</u>
TK/K	32,400	49,515
1 <sup>st</sup>	41,400	53,840
2 <sup>nd</sup> -3 <sup>rd</sup>	43,200	54,115
4 <sup>th</sup> -5 <sup>th</sup>	43,200	54,660
6 <sup>th</sup> -8 <sup>th</sup>	43,200	55,860

MIUSD currently has plans and procedures in place to ensure that our instructional minutes meet or exceed requirements in the future. All calendars and bell schedules will be reviewed by administration and by our fiscal admin assistant prior to school starting. These school plans will be compared with the instructional minute requirements for the given year and will be verified to be in compliance by administration and the MIUSD fiscal admin assistant. When possible, we will also submit planned instructional minutes and calendars to our auditor for review prior to the school year starting.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2021

---

2020-001: The District should review Governing Board Policy 0450 regarding the Comprehensive School Safety Plan and implement safeguards to ensure compliance with all sections of Article 5, including *California Education Code* Section 3288.

Current Status:

Accepted

Implemented

# Marcum-Illinois Union School District



**Marcum-Illinois School District**

**2021/2022 1<sup>st</sup> INTERIM BUDGET REPORT**

Maggie Irby  
Superintendent/Principal

**Marcum – Illinois Elementary School District**  
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**2021-2022 1<sup>ST</sup> Interim Budget Report**

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# Marcum – Illinois Elementary School District

## INTRODUCTION

2021-2022

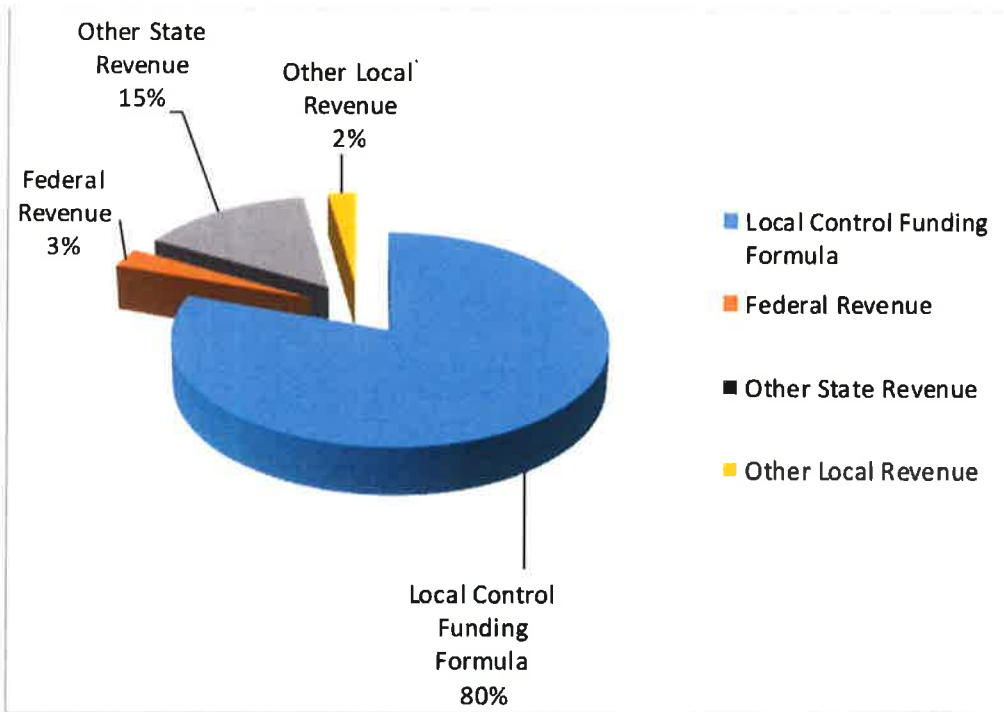
### 1<sup>st</sup> Interim Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The 1<sup>st</sup> Interim Budget Report is presented by fund and major object account classification, reflecting the 2021/2022 "*Original Budget* " and "*Board Approved Operating Budget*" in columns A-B, the 2021/2022 "*Actuals to date*" in column C, and the 1<sup>st</sup> Interim "*Projected Year Totals*" in column D. The final column reflects the percentage of variance between the **2021/2022 Board Approved Operating Budget** and the ***proposed* 2021/2022 1<sup>st</sup> Interim Budget**.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

# Marcum – Illinois Elementary School District

## GENERAL FUND REVENUE SOURCES

### 2021-2022 1<sup>st</sup> Interim Budget Report



#### REVENUE SOURCES

Local Control Funding Formula	\$1,839,713
Federal Revenue	\$66,124
Other State Revenue	\$331,885
Other Local Revenue	\$52,277
<b>TOTAL DISTRICT REVENUE</b>	<b>\$2,289,999</b>
<b>Charter Oversight</b>	<b>\$ 191,536</b>
<b>Charter Lease</b>	<b>\$ 360,000</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$2,841,535</b>

As part of the LCFF, school districts, County Office of Education, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (80%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds for specific purposes and must continue to follow federal regulations. Federal Revenues include Title I, Title II, Title IV, Child Nutrition, REAP, and the one-time ESSER III and Expanded Learning Opportunity federal funds.

Other state funds consist of Child Nutrition, After School ASES program, Mandated Costs, Lottery, one-time Expanded Learning Opportunity Program funds, Educator Effectiveness Block Grant funds and other miscellaneous awards.

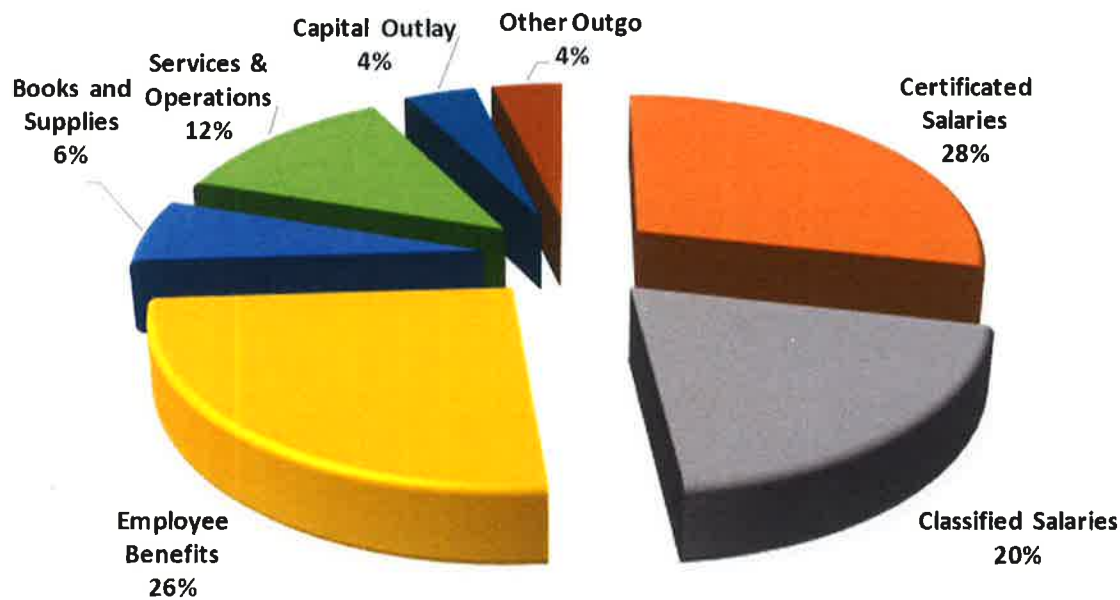
Local resources include Charter Oversight fees, Charter Lease agreement, Interest, Donations and Local grants. 4



# Marcum – Illinois Elementary School District

## GENERAL FUND EXPENDITURES

### 2021-2022 1<sup>st</sup> Interim Budget Report



EXPENDITURES	
Certificated Salaries	\$808,539
Classified Salaries	\$563,155
Employee Benefits	\$730,337
Books and Supplies	\$172,579
Services & Operations	\$354,089
Capital Outlay	\$107,037
Other Outgo	\$106,394
<b>Operational Budget</b>	<b>\$2,842,130</b>
Transfers Out	\$81,523
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$2,923,653</b>

# Marcum – Illinois Elementary School District

## GENERAL FUND EXPENDITURES

### 2021-2022 1<sup>st</sup> Interim Budget Report

#### **CERTIFICATED SALARIES - \$808,539**

The decrease in certificated salaries of \$35,338 between budget development and 1<sup>st</sup> Interim is primarily due to hiring of a new superintendent, a vice principal, and a new teacher in the current fiscal year. All three of these position starting at a lower step in the salary schedule.

#### **CLASSIFIED SALARIES - \$563,155**

The decrease in classified salaries of \$1,368 between budget development and 1<sup>st</sup> Interim is the net result of the 3% increase on the salary schedule for all classified staff, which was approved and effective October 1<sup>st</sup>, 2021, and other adjustments to non positional salaries such as vacation pay and cash in-lieu.

#### **EMPLOYEE BENEFITS - \$730,337**

The Increase in benefits of \$2,773 between budget development and 1<sup>st</sup> Interim is the net result of increasing STRS rate from 15.92% to 16.92% and decreasing Unemployment Insurance rate from 1.23% to 0.5% according to the latest governor's budget.

#### **BOOKS AND SUPPLIES - \$172,579**

The increase in books and supplies of \$66,103 is primarily due to increasing the budget to purchase and adopt new science curriculum.

Marcum – Illinois Elementary School District  
GENERAL FUND EXPENDITURES  
2021-2022 1<sup>st</sup> Interim Budget Report

**SERVICES AND OTHER OPERATING EXPENDITURES - \$354,089**

The increase in services and other operating expenditures of \$865 is a direct result of miscellaneous adjustments to the budget to account for unexpected expenditures.

**CAPITAL OUTLAY - \$107,037**

The increase in capital outlay of \$9,421 between budget development and 1<sup>st</sup> Interim is a direct result of increasing the budget to purchase Smart TVs using REAP funds.

**OTHER OUTGO - \$106,394**

No change in other outgoing expenditures.

**INTERFUND TRANSFERS IN/OUT - \$81,523**

The increase in interfund transfers of \$7,116 between budget development and 1<sup>st</sup> Interim is the net result of projecting an increase in revenues in cafeteria fund with no change in expenditures, and the increase in expenditures in child development fund projecting a small decrease in revenues.

**CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$152,957**

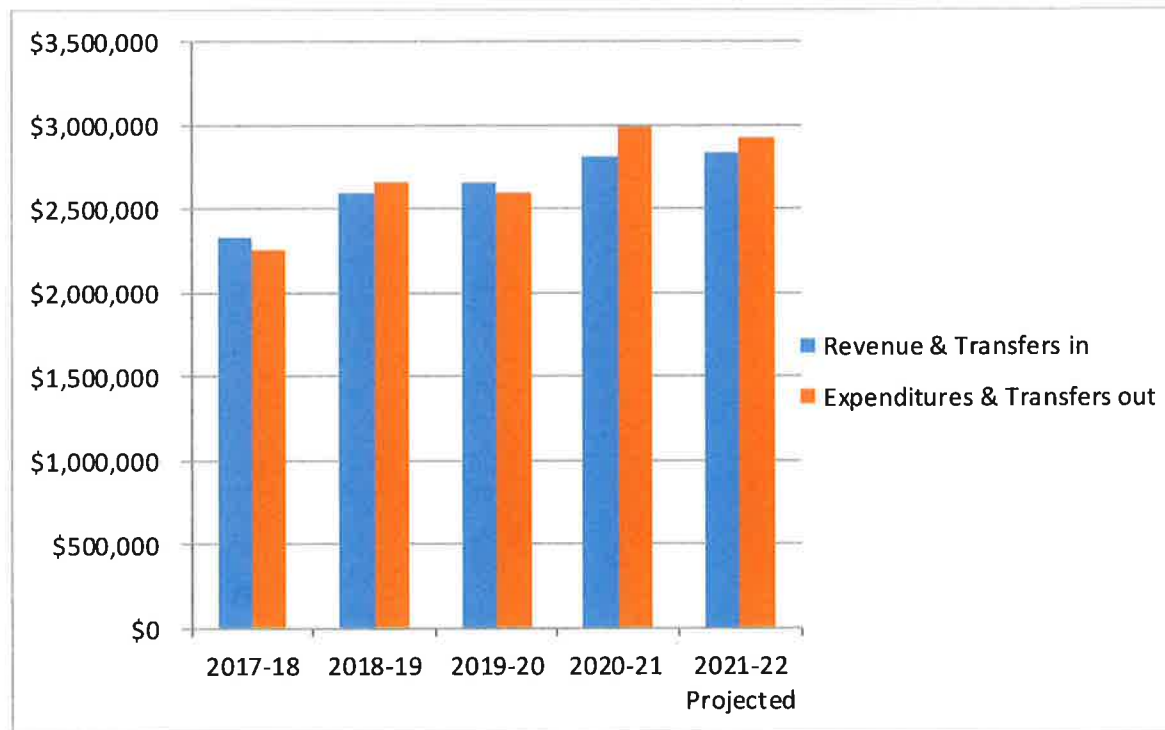
The increase of \$32,062 in contributions to restricted programs from unrestricted is the net result of the increase in salaries in the After School program and removing the contribution projected in Title I at the time of budget development.

# Marcum – Illinois Elementary School District

## REVENUES VS. EXPENDITURES

### 2021-2022 1<sup>st</sup> Interim Budget Report

The projected 2021/2022 1<sup>st</sup> Interim budget shows planned deficit spending in the current year as well as the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in the current year and two subsequent years.



	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
<b>Revenues &amp; Tranfers In</b>	2,331,122	2,599,175	2,657,895	2,816,467	2,841,535
<b>Expenditures &amp; Transfers Out</b>	2,252,986	2,656,357	2,596,647	2,991,579	2,923,653
<b>(DEFICIT)/SURPLUS</b>	78,136	(57,182)	61,248	(175,111)	(82,118)

Marcum – Illinois Elementary School District  
OTHER FUNDS  
2021-2022 1<sup>st</sup> Interim Budget Report

**Student Body Fund** – 2021/2022 ending fund balance is projected at **\$15,015.**

**Child Development Fund** – 2021/2022 ending fund balance is projected at **\$2,233.**

**Cafeteria Fund** – 2021/2022 ending fund balance is projected at **\$14,835.**

**Capital Facilities Fund (Developer Fees)** – 2021/2022 ending fund balance is projected at **\$25,078.**



# Marcum – Illinois Elementary School District

## MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

### 2021-2022 1<sup>st</sup> Interim Budget Report

The MYP indicates that the Marcum-Illinois Union School District will deficit spend in the current year and in both subsequent years.

Expenditure adjustments are as follows:

- Object 1000      Increased to record estimated cost of range and step increases in 2022/23 & 2023/24.
- Object 2000      Increased to record estimated cost of range and step increases in 2022/23 & 2023/24.
- Object 3000      Increased to cover the above salary adjustments and increases in PERS @ 26.10% in 2022/23 and 27.10% in 2023/24 & increase in STRS @ 19.10% in 2022/23 and 2022/23, as well as a decrease in Unemployment Insurance in 22/23 to 0.5%.
- Object 4000      Removed one-time expenditures in 2022/23. Moved REAP budget back to supplies from capital expenditures in 22/23 and kept expenditures flat in 23/24. Increased rest of expenditures by California's projected CPI of 2.65% and 2.36% in 22/23 and 23/24 respectively.
- Object 5000      Removed one-time expenditures in 2022/23. Increased budgeted expenditures for counseling and professional development using Educator Effectiveness Block Grant in 22/23 and 23/24. Increased expenditures by California's projected (CPI) of 2.65% for 2022/23 & 2.36% for 2023/24.
- Object 6000      Removed one-time expenditures in 2022/23. Capital outlay is budgeted in 2022/23 and 2023/24 for unexpected facility improvements/repairs.
- Other Outgo      Contribution to balance special education excess cost in 2022/23 and 2023/24.
- Transfers-Out      To Nutrition Services and Child Development to balance programs.
- Other Sources      No adjustments.



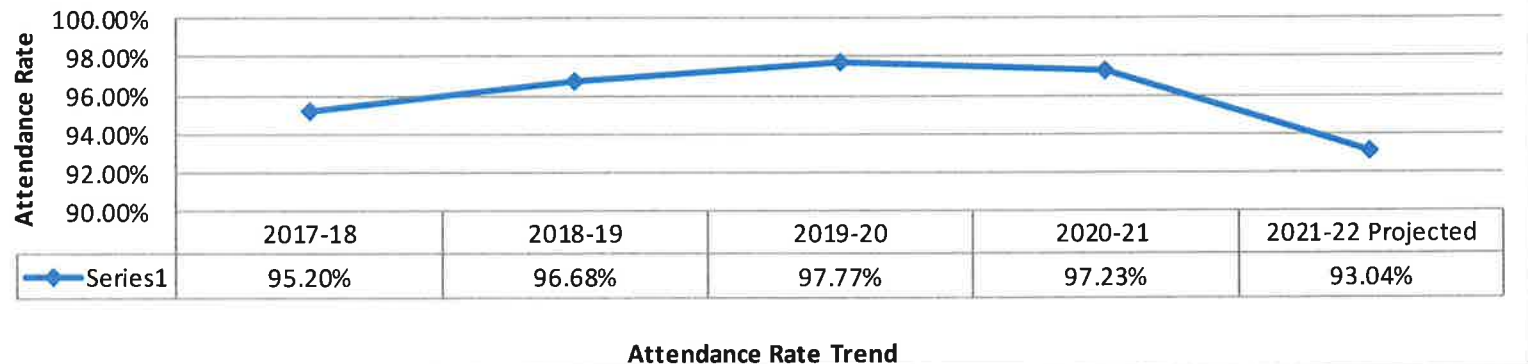
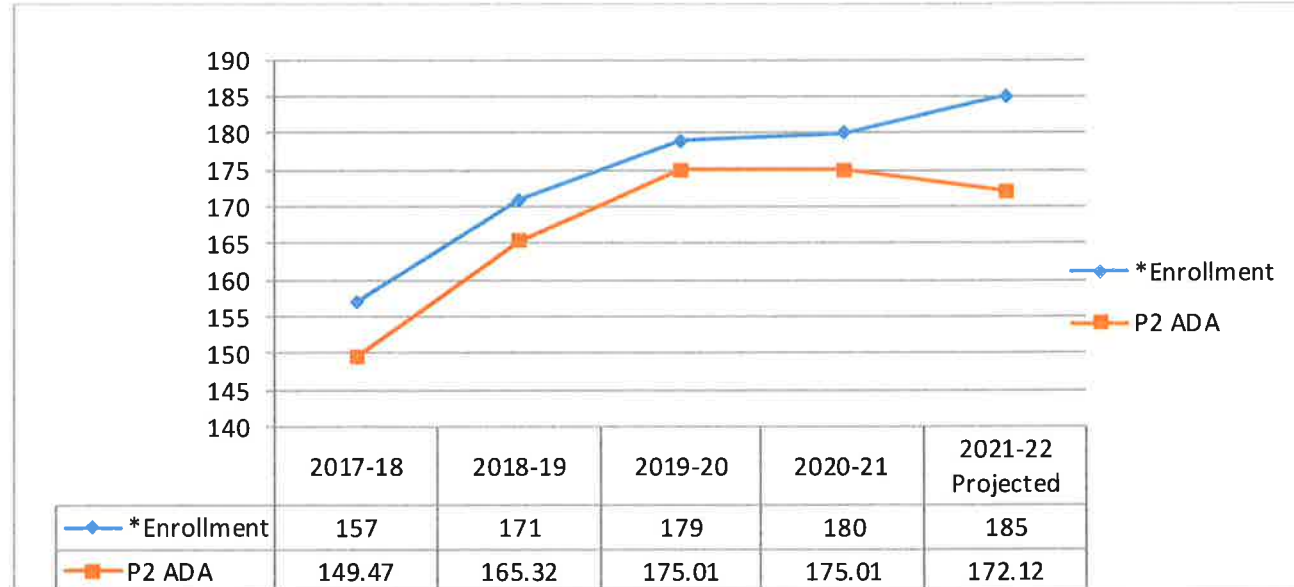
**2021-22 First Interim  
Marcum-Illinois School District**

Funded District & County Operated ADA:	5.07% COLA			Projected Increase/ (Decrease)	2.48% COLA			Projected Increase/ (Decrease)	3.11% COLA		
	PROJECTED 2021/22 175.01 Unrestricted	ADA Restricted	Projected P-2 Total		PROJECTED 2022/23 172.12 Unrestricted	ADA Restricted	Projected P-2 Total		PROJECTED 2023-24 170.04 Unrestricted	ADA Restricted	Projected P-2 Total
<b>REVENUES</b>											
1) LCFF Revenue	1,839,713	0	1,839,713	0.10%	1,841,625	0	1,841,625	1.81%	1,874,867	0	1,874,867
2) Federal Revenue	0	66,124	66,124	-44.62%	0	36,621	36,621	0.00%	0	36,621	36,621
3) Other State Resources	33,846	298,039	331,885	-28.56%	33,846	203,239	237,085	0.00%	33,846	203,239	237,085
4) Other Local Revenue	571,844	31,969	603,813	-1.18%	569,536	27,178	596,714	0.00%	569,536	27,178	596,714
<b>TOTAL REVENUES</b>	<b>2,445,403</b>	<b>396,132</b>	<b>2,841,535</b>		<b>2,445,007</b>	<b>267,038</b>	<b>2,712,045</b>		<b>2,478,249</b>	<b>267,038</b>	<b>2,745,287</b>
<b>EXPENDITURES</b>											
1) Certificated	779,000	29,539	808,539	2.95%	817,777	14,636	832,413	0.72%	828,632	9,796	838,428
2) Classified	461,393	101,762	563,155	-0.19%	472,035	90,025	562,060	0.95%	475,455	91,923	567,378
3) Employee Benefits-Statutory	585,132	145,205	730,337	3.15%	618,845	134,513	753,358	1.40%	629,019	134,896	763,915
4) Books & Supplies	121,816	50,763	172,579	-27.52%	94,531	30,562	125,093	1.88%	96,762	30,687	127,449
5) Services, Other Operating	290,759	63,330	354,089	-15.65%	272,964	25,725	298,689	0.28%	273,406	26,134	299,540
6) Capital Outlay	50,000	57,037	107,037	-81.31%	10,000	10,000	20,000	0.00%	10,000	10,000	20,000
7) Other Outgo	31,394	75,000	106,394	0.00%	31,394	75,000	106,394	0.00%	31,394	75,000	106,394
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,319,494</b>	<b>522,636</b>	<b>2,842,130</b>		<b>2,317,546</b>	<b>380,461</b>	<b>2,698,007</b>		<b>2,344,669</b>	<b>378,438</b>	<b>2,723,104</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>125,909</b>	<b>(126,504)</b>	<b>(595)</b>		<b>127,461</b>	<b>(113,423)</b>	<b>14,038</b>		<b>133,580</b>	<b>(111,400)</b>	<b>22,183</b>
<b>OTHER FINANCING SOURCES</b>											
1) Interfund Transfers											
a) Transfers In	0		0		0		0		0		0
b) Transfers Out	(81,523)	0	(81,523)		(81,523)	0	(81,523)		(81,523)	0	(81,523)
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt					0		0		0		0
c) 07-08 C/O flexibility											
3) Contrib to Restricted	(152,957)	152,957	0		(138,567)	138,567	(0)		(138,998)	138,998	(0)
<b>TOTAL OTHER SOURCES</b>	<b>(234,480)</b>	<b>152,957</b>	<b>(81,523)</b>		<b>(220,090)</b>	<b>138,567</b>	<b>(81,523)</b>		<b>(220,521)</b>	<b>138,998</b>	<b>(81,523)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(108,571)</b>	<b>26,453</b>	<b>(82,118)</b>		<b>(92,629)</b>	<b>25,144</b>	<b>(67,486)</b>		<b>(86,939)</b>	<b>27,598</b>	<b>(59,341)</b>
<b>FUND BALANCE</b>											
<b>BEGINNING BALANCE</b>	<b>1,139,577</b>	<b>132,989</b>	<b>1,272,566</b>		<b>1,031,006</b>	<b>159,441</b>	<b>1,190,448</b>		<b>938,376</b>	<b>184,585</b>	<b>1,122,962</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>1,031,006</b>	<b>159,441</b>	<b>1,190,448</b>		<b>938,376</b>	<b>184,585</b>	<b>1,122,962</b>		<b>851,437</b>	<b>212,183</b>	<b>1,063,620</b>
<b>State Requirement 5%</b>											
<b>REU @ 20%</b>	<b>584,731</b>				<b>555,906</b>				<b>560,925</b>		

# Marcum – Illinois Elementary School District

## CBEDS/ADA and Attendance Rate Trends

### 2021-2022 1<sup>st</sup> Interim Report



\*For the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

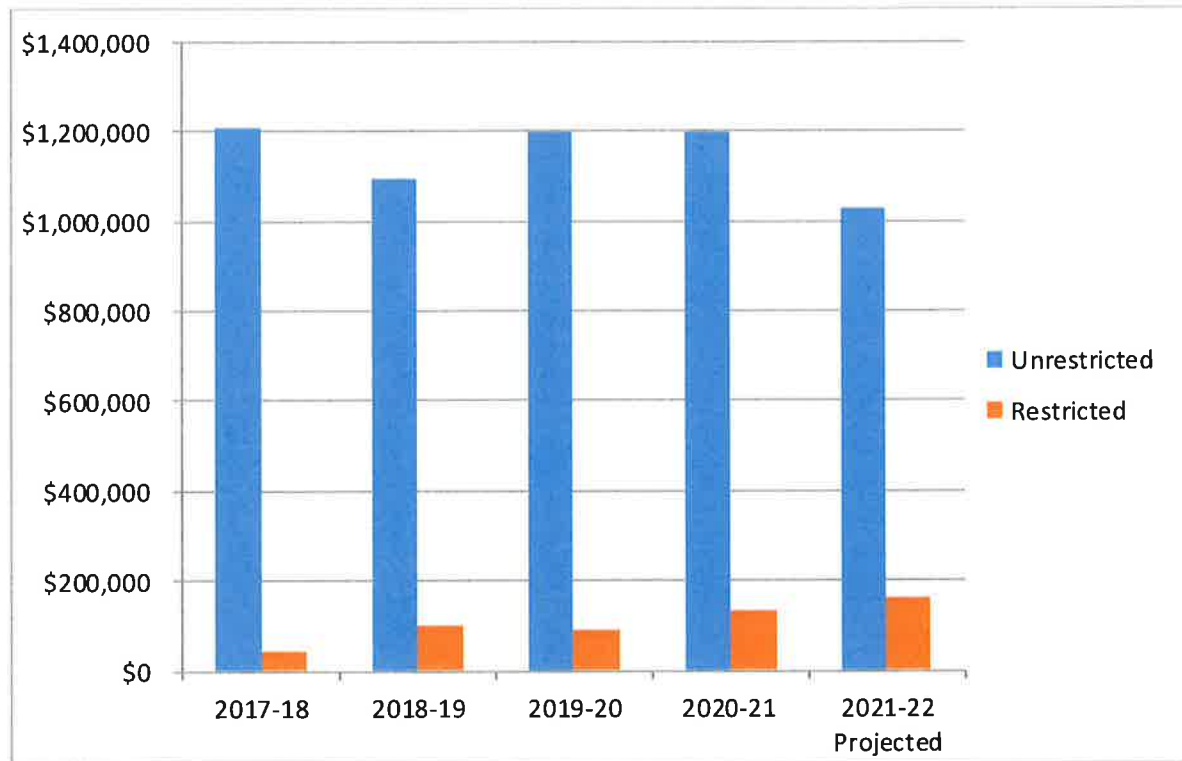


# Marcum – Illinois Elementary School District

## ENDING FUND BALANCE HISTORY

### 2021-2022 1<sup>st</sup> Interim Budget Report

The estimated ending balance for the 2021/2022 fiscal year is \$1,190,447. Of this amount, \$584,731 (20%), has been designated for economic uncertainties, which is 15% more than required by the State of California.



	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
Total EFB	\$ 1,250,274	\$ 1,193,092	\$ 1,290,076	\$ 1,331,660	\$ 1,190,447

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

Signed: \_\_\_\_\_

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2021

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Maggie Irby

Telephone: 530-656-2407

Title: Superintendent/Principal

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

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,848,724.00	1,848,724.00	384,235.00	1,839,713.00	(9,011.00)	-0.5%
2) Federal Revenue		8100-8299	33,635.00	33,635.00	4,594.00	66,124.00	32,489.00	96.6%
3) Other State Revenue		8300-8599	209,005.00	209,005.00	32,634.67	331,885.00	122,880.00	58.8%
4) Other Local Revenue		8600-8799	606,564.00	606,564.00	11,015.04	603,813.00	(2,751.00)	-0.5%
5) TOTAL, REVENUES			2,697,928.00	2,697,928.00	432,478.71	2,841,535.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	843,877.00	843,877.00	216,244.49	808,539.00	35,338.00	4.2%
2) Classified Salaries		2000-2999	564,523.00	564,523.00	162,828.62	563,155.00	1,368.00	0.2%
3) Employee Benefits		3000-3999	727,564.00	727,564.00	185,432.33	730,337.00	(2,773.00)	-0.4%
4) Books and Supplies		4000-4999	106,476.00	106,476.00	35,881.53	172,579.00	(66,103.00)	-62.1%
5) Services and Other Operating Expenditures		5000-5999	353,224.00	353,224.00	110,090.92	354,089.00	(865.00)	-0.2%
6) Capital Outlay		6000-6999	97,616.00	97,616.00	5,800.37	107,037.00	(9,421.00)	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	106,394.00	106,394.00	16,330.38	106,394.00	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			2,799,674.00	2,799,674.00	732,608.64	2,842,130.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(101,746.00)	(101,746.00)	(300,129.93)	(595.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	74,407.00	74,407.00	0.00	81,523.00	(7,116.00)	-9.6%
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			(74,407.00)	(74,407.00)	0.00	(81,523.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(176,153.00)	(176,153.00)	(300,129.93)	(82,118.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,331,659.75	1,331,659.00		1,331,659.00	0.00	0.0%
b) Audit Adjustments		9793	(59,094.00)	(59,094.00)		(59,094.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,272,565.75	1,272,565.00		1,272,565.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,272,565.75	1,272,565.00		1,272,565.00		
2) Ending Balance, June 30 (E + F1e)			1,096,412.75	1,096,412.00		1,190,447.00		
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	95,765.79	95,765.00		159,441.00		
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	261,536.00	261,536.00		241,536.00		
Track	0000	9780	70,000.00					
Charter Oversight	0000	9780	191,536.00					
Track	0000	9780		70,000.00				
Charter Oversight	0000	9780		191,536.00				
Intercom System	0000	9780				50,000.00		
Charter Oversight	0000	9780				191,536.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	431,112.00	431,112.00		584,730.00		
Unassigned/Unappropriated Amount		9790	307,998.96	307,999.00		204,740.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,641,306.00	1,641,306.00	388,168.00	1,166,041.00	(475,265.00)	-29.0%
Education Protection Account State Aid - Current Year		8012	173,436.00	173,436.00	106,480.00	638,354.00	464,918.00	268.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,375.00	4,375.00	0.00	4,375.00	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	200.00	200.00	0.00	190.00	(10.00)	-5.0%
County & District Taxes								
Secured Roll Taxes		8041	365,741.00	365,741.00	0.00	365,475.00	(266.00)	-0.1%
Unsecured Roll Taxes		8042	26,272.00	26,272.00	0.00	27,333.00	1,061.00	4.0%
Prior Years' Taxes		8043	(194.00)	(194.00)	0.00	(855.00)	(661.00)	340.7%
Supplemental Taxes		8044	45,672.00	45,672.00	0.00	63,077.00	17,405.00	38.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	546.00	546.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,256,808.00	2,256,808.00	494,648.00	2,264,536.00	7,728.00	0.3%
<b>LCFF Transfers</b>								
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	(408,084.00)	(408,084.00)	(110,413.00)	(424,823.00)	(16,739.00)	4.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,848,724.00	1,848,724.00	384,235.00	1,839,713.00	(9,011.00)	-0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,871.00	1,871.00	401.00	1,612.00	(259.00)	-13.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,648.00	1,648.00	21.00	1,758.00	110.00	6.7%



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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,116.00	20,116.00	1,672.00	52,754.00	32,638.00	162.2%
TOTAL, FEDERAL REVENUE			33,635.00	33,635.00	4,594.00	66,124.00	32,489.00	96.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,320.00	5,320.00	0.00	5,320.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,827.00	34,827.00	0.00	39,902.00	5,075.00	14.6%
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	59,127.00	59,127.00	5,912.72	65,039.00	5,912.00	10.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	109,731.00	109,731.00	26,721.95	221,624.00	111,893.00	102.0%
TOTAL, OTHER STATE REVENUE			209,005.00	209,005.00	32,634.67	331,885.00	122,880.00	58.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	1,306.00	10,000.00	(6,000.00)	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	223,564.00	223,564.00	0.00	223,505.00	(59.00)	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	7,000.00	7,000.00	9,709.04	10,308.00	3,308.00	47.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			606,564.00	606,564.00	11,015.04	603,813.00	(2,751.00)	-0.5%
<b>TOTAL, REVENUES</b>			2,697,928.00	2,697,928.00	432,478.71	2,841,535.00	143,607.00	5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	608,425.00	608,425.00	153,202.05	603,402.00	5,023.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,284.00	194,284.00	51,828.80	170,486.00	23,798.00	12.2%
Other Certificated Salaries		1900	41,168.00	41,168.00	11,213.64	34,651.00	6,517.00	15.8%
TOTAL, CERTIFICATED SALARIES			843,877.00	843,877.00	216,244.49	808,539.00	35,338.00	4.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	229,894.00	229,894.00	66,409.98	224,637.00	5,257.00	2.3%
Classified Support Salaries		2200	221,530.00	221,530.00	62,992.47	218,989.00	2,541.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	720.00	720.00	0.00	720.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,379.00	108,379.00	32,183.80	114,809.00	(6,430.00)	-5.9%
Other Classified Salaries		2900	4,000.00	4,000.00	1,242.37	4,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			564,523.00	564,523.00	162,828.62	563,155.00	1,368.00	0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	199,768.00	199,768.00	32,050.16	201,272.00	(1,504.00)	-0.8%
PERS		3201-3202	136,556.00	136,556.00	39,261.08	136,198.00	358.00	0.3%
OASDI/Medicare/Alternative		3301-3302	60,798.00	60,798.00	17,315.41	60,498.00	300.00	0.5%
Health and Welfare Benefits		3401-3402	213,881.00	213,881.00	61,313.71	209,391.00	4,490.00	2.1%
Unemployment Insurance		3501-3502	17,920.00	17,920.00	2,004.37	7,199.00	10,721.00	59.8%
Workers' Compensation		3601-3602	43,032.00	43,032.00	11,704.92	42,235.00	797.00	1.9%
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	55,609.00	55,609.00	21,782.68	73,544.00	(17,935.00)	-32.3%
TOTAL, EMPLOYEE BENEFITS			727,564.00	727,564.00	185,432.33	730,337.00	(2,773.00)	-0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,000.00	6,000.00	2,112.60	73,000.00	(67,000.00)	-1116.7%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	82,190.00	82,190.00	28,879.33	87,579.00	(5,389.00)	-6.6%
Noncapitalized Equipment		4400	16,786.00	16,786.00	4,889.60	10,500.00	6,286.00	37.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,476.00	106,476.00	35,881.53	172,579.00	(66,103.00)	-62.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,648.00	11,648.00	0.00	12,274.00	(626.00)	-5.4%
Dues and Memberships		5300	6,000.00	6,000.00	1,646.68	6,000.00	0.00	0.0%
Insurance		5400-5450	24,106.00	24,106.00	20,624.00	24,106.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,607.00	29,607.00	2,742.28	29,607.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,785.00	62,785.00	15,911.48	62,785.00	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	179,678.00	179,678.00	63,669.93	179,917.00	(239.00)	-0.1%
Communications		5900	39,400.00	39,400.00	5,496.55	39,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			353,224.00	353,224.00	110,090.92	354,089.00	(865.00)	-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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,000.00	60,000.00	5,800.37	60,000.00	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	27,616.00	27,616.00	0.00	37,037.00	(9,421.00)	-34.1%
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			97,616.00	97,616.00	5,800.37	107,037.00	(9,421.00)	-9.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	75,000.00	75,000.00	0.00	75,000.00	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	15,824.00	15,824.00	7,612.49	15,824.00	0.00	0.0%
Other Debt Service - Principal		7439	15,570.00	15,570.00	8,717.89	15,570.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			106,394.00	106,394.00	16,330.38	106,394.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
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			2,799,674.00	2,799,674.00	732,608.64	2,842,130.00	(42,456.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	44,824.00	44,824.00	0.00	61,549.00	(16,725.00)	-37.3%
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	29,583.00	29,583.00	0.00	19,974.00	9,609.00	32.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,407.00	74,407.00	0.00	81,523.00	(7,116.00)	-9.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(74,407.00)	(74,407.00)	0.00	(81,523.00)	7,116.00	9.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,848,724.00	1,848,724.00	384,235.00	1,839,713.00	(9,011.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,572.00	31,572.00	0.00	33,846.00	2,274.00	7.2%
4) Other Local Revenue		8600-8799	574,536.00	574,536.00	11,015.04	571,844.00	(2,692.00)	-0.5%
5) TOTAL, REVENUES			2,454,832.00	2,454,832.00	395,250.04	2,445,403.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	817,612.00	817,612.00	213,727.13	779,000.00	38,612.00	4.7%
2) Classified Salaries		2000-2999	485,455.00	485,455.00	142,443.16	461,393.00	24,062.00	5.0%
3) Employee Benefits		3000-3999	598,304.00	598,304.00	174,256.71	585,132.00	13,172.00	2.2%
4) Books and Supplies		4000-4999	94,316.00	94,316.00	35,709.49	121,816.00	(27,500.00)	-29.2%
5) Services and Other Operating Expenditures		5000-5999	290,759.00	290,759.00	99,170.17	290,759.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	31,394.00	31,394.00	16,330.38	31,394.00	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			2,367,840.00	2,367,840.00	681,637.04	2,319,494.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			86,992.00	86,992.00	(286,387.00)	125,909.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	74,407.00	74,407.00	0.00	81,523.00	(7,116.00)	-9.6%
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	(120,895.00)	(120,895.00)	0.00	(152,957.00)	(32,062.00)	26.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(195,302.00)	(195,302.00)	0.00	(234,480.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(108,310.00)	(108,310.00)	(286,387.00)	(108,571.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,198,670.55	1,198,671.00		1,198,671.00	0.00	0.0%
b) Audit Adjustments		9793	(59,094.00)	(59,094.00)		(59,094.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,139,576.55	1,139,577.00		1,139,577.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,139,576.55	1,139,577.00		1,139,577.00		
2) Ending Balance, June 30 (E + F1e)			1,031,266.55	1,031,267.00		1,031,006.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	261,536.00	261,536.00		241,536.00		
Track	0000	9780	70,000.00					
Charter Oversight	0000	9780	191,536.00					
Track	0000	9780		70,000.00				
Charter Oversight	0000	9780		191,536.00				
Intercom System	0000	9780				50,000.00		
Charter Oversight	0000	9780				191,536.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	431,112.00	431,112.00		584,730.00		
Unassigned/Unappropriated Amount		9790	338,618.55	338,619.00		204,740.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,641,306.00	1,641,306.00	388,168.00	1,166,041.00	(475,265.00)	-29.0%
Education Protection Account State Aid - Current Year		8012	173,436.00	173,436.00	106,480.00	638,354.00	464,918.00	268.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,375.00	4,375.00	0.00	4,375.00	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	200.00	200.00	0.00	190.00	(10.00)	-5.0%
County & District Taxes								
Secured Roll Taxes		8041	365,741.00	365,741.00	0.00	365,475.00	(266.00)	-0.1%
Unsecured Roll Taxes		8042	26,272.00	26,272.00	0.00	27,333.00	1,061.00	4.0%
Prior Years' Taxes		8043	(194.00)	(194.00)	0.00	(855.00)	(661.00)	340.7%
Supplemental Taxes		8044	45,672.00	45,672.00	0.00	63,077.00	17,405.00	38.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	546.00	546.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,256,808.00	2,256,808.00	494,648.00	2,264,536.00	7,728.00	0.3%
<b>LCFF Transfers</b>								
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	(408,084.00)	(408,084.00)	(110,413.00)	(424,823.00)	(16,739.00)	4.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,848,724.00	1,848,724.00	384,235.00	1,839,713.00	(9,011.00)	-0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,320.00	5,320.00	0.00	5,320.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	26,252.00	26,252.00	0.00	28,526.00	2,274.00	8.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,572.00	31,572.00	0.00	33,846.00	2,274.00	7.2%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	1,306.00	10,000.00	(6,000.00)	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	191,536.00	191,536.00	0.00	191,536.00	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	7,000.00	7,000.00	9,709.04	10,308.00	3,308.00	47.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>574,536.00</b>	<b>574,536.00</b>	<b>11,015.04</b>	<b>571,844.00</b>	<b>(2,692.00)</b>	<b>-0.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,454,832.00</b>	<b>2,454,832.00</b>	<b>395,250.04</b>	<b>2,445,403.00</b>	<b>(9,429.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	591,402.00	591,402.00	153,202.05	581,642.00	9,760.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,284.00	194,284.00	51,828.80	170,486.00	23,798.00	12.2%
Other Certificated Salaries		1900	31,926.00	31,926.00	8,696.28	26,872.00	5,054.00	15.8%
TOTAL, CERTIFICATED SALARIES			817,612.00	817,612.00	213,727.13	779,000.00	38,612.00	4.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	151,546.00	151,546.00	46,024.52	123,595.00	27,951.00	18.4%
Classified Support Salaries		2200	221,530.00	221,530.00	62,992.47	218,989.00	2,541.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,379.00	108,379.00	32,183.80	114,809.00	(6,430.00)	-5.9%
Other Classified Salaries		2900	4,000.00	4,000.00	1,242.37	4,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			485,455.00	485,455.00	142,443.16	461,393.00	24,062.00	5.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	118,763.00	118,763.00	31,645.66	119,770.00	(1,007.00)	-0.8%
PERS		3201-3202	119,169.00	119,169.00	35,594.33	113,493.00	5,676.00	4.8%
OASDI/Medicare/Alternative		3301-3302	54,310.00	54,310.00	15,714.79	52,055.00	2,255.00	4.2%
Health and Welfare Benefits		3401-3402	197,821.00	197,821.00	56,925.64	189,431.00	8,390.00	4.2%
Unemployment Insurance		3501-3502	16,622.00	16,622.00	1,888.25	6,518.00	10,104.00	60.8%
Workers' Compensation		3601-3602	39,837.00	39,837.00	11,026.72	38,167.00	1,670.00	4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,782.00	51,782.00	21,461.32	65,698.00	(13,916.00)	-26.9%
TOTAL, EMPLOYEE BENEFITS			598,304.00	598,304.00	174,256.71	585,132.00	13,172.00	2.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,000.00	6,000.00	2,112.60	33,000.00	(27,000.00)	-450.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	76,316.00	76,316.00	28,707.29	76,816.00	(500.00)	-0.7%
Noncapitalized Equipment		4400	10,500.00	10,500.00	4,889.60	10,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,316.00	94,316.00	35,709.49	121,816.00	(27,500.00)	-29.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Dues and Memberships		5300	6,000.00	6,000.00	1,646.68	6,000.00	0.00	0.0%
Insurance		5400-5450	24,106.00	24,106.00	20,624.00	24,106.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,607.00	29,607.00	2,742.28	29,607.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,785.00	52,785.00	15,911.48	52,785.00	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	128,861.00	128,861.00	52,749.18	128,861.00	0.00	0.0%
Communications		5900	39,400.00	39,400.00	5,496.55	39,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			290,759.00	290,759.00	99,170.17	290,759.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,000.00	40,000.00	0.00	40,000.00	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	10,000.00	10,000.00	0.00	10,000.00	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			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	15,824.00	15,824.00	7,612.49	15,824.00	0.00	0.0%
Other Debt Service - Principal		7439	15,570.00	15,570.00	8,717.89	15,570.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,394.00	31,394.00	16,330.38	31,394.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,367,840.00	2,367,840.00	681,637.04	2,319,494.00	48,346.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	44,824.00	44,824.00	0.00	61,549.00	(16,725.00)	-37.3%
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	29,583.00	29,583.00	0.00	19,974.00	9,609.00	32.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,407.00	74,407.00	0.00	81,523.00	(7,116.00)	-9.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(120,895.00)	(120,895.00)	0.00	(152,957.00)	(32,062.00)	26.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(120,895.00)	(120,895.00)	0.00	(152,957.00)	(32,062.00)	26.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(195,302.00)	(195,302.00)	0.00	(234,480.00)	(39,178.00)	20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,635.00	33,635.00	4,594.00	66,124.00	32,489.00	96.6%
3) Other State Revenue		8300-8599	177,433.00	177,433.00	32,634.67	298,039.00	120,606.00	68.0%
4) Other Local Revenue		8600-8799	32,028.00	32,028.00	0.00	31,969.00	(59.00)	-0.2%
5) TOTAL, REVENUES			243,096.00	243,096.00	37,228.67	396,132.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,265.00	26,265.00	2,517.36	29,539.00	(3,274.00)	-12.5%
2) Classified Salaries		2000-2999	79,068.00	79,068.00	20,385.46	101,762.00	(22,694.00)	-28.7%
3) Employee Benefits		3000-3999	129,260.00	129,260.00	11,175.62	145,205.00	(15,945.00)	-12.3%
4) Books and Supplies		4000-4999	12,160.00	12,160.00	172.04	50,763.00	(38,603.00)	-317.5%
5) Services and Other Operating Expenditures		5000-5999	62,465.00	62,465.00	10,920.75	63,330.00	(865.00)	-1.4%
6) Capital Outlay		6000-6999	47,616.00	47,616.00	5,800.37	57,037.00	(9,421.00)	-19.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	0.00	75,000.00	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			431,834.00	431,834.00	50,971.60	522,636.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(188,738.00)	(188,738.00)	(13,742.93)	(126,504.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	120,895.00	120,895.00	0.00	152,957.00	32,062.00	26.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,895.00	120,895.00	0.00	152,957.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,843.00)	(67,843.00)	(13,742.93)	26,453.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	132,989.20	132,988.00		132,988.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,989.20	132,988.00		132,988.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,989.20	132,988.00		132,988.00		
2) Ending Balance, June 30 (E + F1e)			65,146.20	65,145.00		159,441.00		
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	95,765.79	95,765.00		159,441.00		
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	(30,619.59)	(30,620.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,871.00	1,871.00	401.00	1,612.00	(259.00)	-13.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,648.00	1,648.00	21.00	1,758.00	110.00	6.7%



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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,116.00	20,116.00	1,672.00	52,754.00	32,638.00	162.2%
TOTAL, FEDERAL REVENUE			33,635.00	33,635.00	4,594.00	66,124.00	32,489.00	96.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	8,575.00	8,575.00	0.00	11,376.00	2,801.00	32.7%
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	59,127.00	59,127.00	5,912.72	65,039.00	5,912.00	10.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	109,731.00	109,731.00	26,721.95	221,624.00	111,893.00	102.0%
TOTAL, OTHER STATE REVENUE			177,433.00	177,433.00	32,634.67	298,039.00	120,606.00	68.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	32,028.00	32,028.00	0.00	31,969.00	(59.00)	-0.2%
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	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			32,028.00	32,028.00	0.00	31,969.00	(59.00)	-0.2%
<b>TOTAL, REVENUES</b>			243,096.00	243,096.00	37,228.67	396,132.00	153,036.00	63.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,023.00	17,023.00	0.00	21,760.00	(4,737.00)	-27.8%
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	9,242.00	9,242.00	2,517.36	7,779.00	1,463.00	15.8%
TOTAL, CERTIFICATED SALARIES			26,265.00	26,265.00	2,517.36	29,539.00	(3,274.00)	-12.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	78,348.00	78,348.00	20,385.46	101,042.00	(22,694.00)	-29.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	720.00	720.00	0.00	720.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,068.00	79,068.00	20,385.46	101,762.00	(22,694.00)	-28.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	81,005.00	81,005.00	404.50	81,502.00	(497.00)	-0.6%
PERS		3201-3202	17,387.00	17,387.00	3,666.75	22,705.00	(5,318.00)	-30.6%
OASDI/Medicare/Alternative		3301-3302	6,488.00	6,488.00	1,600.62	8,443.00	(1,955.00)	-30.1%
Health and Welfare Benefits		3401-3402	16,060.00	16,060.00	4,388.07	19,960.00	(3,900.00)	-24.3%
Unemployment Insurance		3501-3502	1,298.00	1,298.00	116.12	681.00	617.00	47.5%
Workers' Compensation		3601-3602	3,195.00	3,195.00	678.20	4,068.00	(873.00)	-27.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,827.00	3,827.00	321.36	7,846.00	(4,019.00)	-105.0%
TOTAL, EMPLOYEE BENEFITS			129,260.00	129,260.00	11,175.62	145,205.00	(15,945.00)	-12.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	40,000.00	(40,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,874.00	5,874.00	172.04	10,763.00	(4,889.00)	-83.2%
Noncapitalized Equipment		4400	6,286.00	6,286.00	0.00	0.00	6,286.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,160.00	12,160.00	172.04	50,763.00	(38,603.00)	-317.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,648.00	1,648.00	0.00	2,274.00	(626.00)	-38.0%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,817.00	50,817.00	10,920.75	51,056.00	(239.00)	-0.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,465.00	62,465.00	10,920.75	63,330.00	(865.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	5,800.37	20,000.00	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	17,616.00	17,616.00	0.00	27,037.00	(9,421.00)	-53.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>47,616.00</b>	<b>47,616.00</b>	<b>5,800.37</b>	<b>57,037.00</b>	<b>(9,421.00)</b>	<b>-19.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	75,000.00	75,000.00	0.00	75,000.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>431,834.00</b>	<b>431,834.00</b>	<b>50,971.60</b>	<b>522,636.00</b>	<b>(90,802.00)</b>	<b>-21.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	120,895.00	120,895.00	0.00	152,957.00	32,062.00	26.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			120,895.00	120,895.00	0.00	152,957.00	32,062.00	26.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			120,895.00	120,895.00	0.00	152,957.00	(32,062.00)	26.5%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	50,000.00
6266		53,500.00
6300	Lottery: Instructional Materials	750.00
7388	SB 117 COVID-19 LEA Response Funds	1.00
7810	Other Restricted State	41,408.00
9010	Other Restricted Local	13,782.00
Total, Restricted Balance		159,441.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,724.00	5,724.00	0.00	5,724.00	0.00	0.0%
5) TOTAL, REVENUES			5,724.00	5,724.00	0.00	5,724.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,619.00	4,619.00	0.00	4,619.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,619.00	4,619.00	0.00	4,619.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,105.00	1,105.00	0.00	1,105.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,105.00	1,105.00	0.00	1,105.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,910.40	13,910.00		13,910.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,910.40	13,910.00		13,910.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,910.40	13,910.00		13,910.00		
2) Ending Balance, June 30 (E + F1e)			15,015.40	15,015.00		15,015.00		
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	15,015.40	15,015.00		15,015.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,724.00	5,724.00	0.00	5,724.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,724.00	5,724.00	0.00	5,724.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	4,619.00	4,619.00	0.00	4,619.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,619.00	4,619.00	0.00	4,619.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			4,619.00	4,619.00	0.00	4,619.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
8210	Student Activity Funds	15,015.00
Total, Restricted Balance		15,015.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,295.00	68,295.00	28,411.00	71,062.00	2,767.00	4.1%
4) Other Local Revenue		8600-8799	59,070.00	59,070.00	11,373.75	37,008.00	(22,062.00)	-37.3%
5) TOTAL, REVENUES			127,365.00	127,365.00	39,784.75	108,070.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	83,701.00	83,701.00	24,565.87	102,037.00	(18,336.00)	-21.9%
2) Classified Salaries		2000-2999	20,281.00	20,281.00	0.00	1,200.00	19,081.00	94.1%
3) Employee Benefits		3000-3999	59,617.00	59,617.00	15,657.35	60,193.00	(576.00)	-1.0%
4) Books and Supplies		4000-4999	6,442.00	6,442.00	2,401.25	4,041.00	2,401.00	37.3%
5) Services and Other Operating Expenditures		5000-5999	2,148.00	2,148.00	329.28	2,148.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			172,189.00	172,189.00	42,953.75	169,619.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,824.00)	(44,824.00)	(3,169.00)	(61,549.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	44,824.00	44,824.00	0.00	61,549.00	16,725.00	37.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,824.00	44,824.00	0.00	61,549.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(3,169.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,233.01	2,233.00		2,233.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,233.01	2,233.00		2,233.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,233.01	2,233.00		2,233.00		
2) Ending Balance, June 30 (E + F1e)			2,233.01	2,233.00		2,233.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,233.01	2,233.00		2,233.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	68,295.00	68,295.00	28,411.00	71,062.00	2,767.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			68,295.00	68,295.00	28,411.00	71,062.00	2,767.00	4.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	(2.25)	70.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	59,000.00	59,000.00	11,376.00	36,938.00	(22,062.00)	-37.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			59,070.00	59,070.00	11,373.75	37,008.00	(22,062.00)	-37.3%
<b>TOTAL, REVENUES</b>			127,365.00	127,365.00	39,784.75	108,070.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	83,701.00	83,701.00	24,565.87	102,037.00	(18,336.00)	-21.9%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			83,701.00	83,701.00	24,565.87	102,037.00	(18,336.00)	-21.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	20,281.00	20,281.00	0.00	1,200.00	19,081.00	94.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			20,281.00	20,281.00	0.00	1,200.00	19,081.00	94.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,361.00	22,361.00	5,628.05	22,039.00	322.00	1.4%
OASDI/Medicare/Alternative		3301-3302	8,273.00	8,273.00	2,016.56	8,306.00	(33.00)	-0.4%
Health and Welfare Benefits		3401-3402	19,025.00	19,025.00	5,316.93	19,496.00	(471.00)	-2.5%
Unemployment Insurance		3501-3502	1,351.00	1,351.00	131.80	554.00	797.00	59.0%
Workers' Compensation		3601-3602	3,203.00	3,203.00	769.71	3,215.00	(12.00)	-0.4%
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	5,404.00	5,404.00	1,794.30	6,583.00	(1,179.00)	-21.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			59,617.00	59,617.00	15,657.35	60,193.00	(576.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
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	6,442.00	6,442.00	2,401.25	4,041.00	2,401.00	37.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,442.00	6,442.00	2,401.25	4,041.00	2,401.00	37.3%

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	358.00	358.00	0.00	358.00	0.00	0.0%
Dues and Memberships		5300	450.00	450.00	0.00	450.00	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	1,340.00	1,340.00	329.28	1,340.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,148.00</b>	<b>2,148.00</b>	<b>329.28</b>	<b>2,148.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>172,189.00</b>	<b>172,189.00</b>	<b>42,953.75</b>	<b>169,619.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	44,824.00	44,824.00	0.00	61,549.00	16,725.00	37.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,824.00	44,824.00	0.00	61,549.00	16,725.00	37.3%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,824.00	44,824.00	0.00	61,549.00		

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	2,233.00
Total, Restricted Balance		<u>2,233.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,000.00	64,000.00	7,420.19	90,000.00	26,000.00	40.6%
3) Other State Revenue		8300-8599	2,800.00	2,800.00	515.59	5,000.00	2,200.00	78.6%
4) Other Local Revenue		8600-8799	19,500.00	19,500.00	303.20	1,156.00	(18,344.00)	-94.1%
5) TOTAL, REVENUES			86,300.00	86,300.00	8,238.98	96,156.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,344.00	23,344.00	5,722.97	23,229.00	115.00	0.5%
3) Employee Benefits		3000-3999	15,764.00	15,764.00	4,190.12	16,126.00	(362.00)	-2.3%
4) Books and Supplies		4000-4999	73,000.00	73,000.00	24,009.38	73,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,775.00	3,775.00	2,188.78	3,775.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,883.00	115,883.00	36,111.25	116,130.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,583.00)	(29,583.00)	(27,872.27)	(19,974.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	29,583.00	29,583.00	0.00	19,974.00	(9,609.00)	-32.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,583.00	29,583.00	0.00	19,974.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(27,872.27)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,834.99	14,835.00		14,835.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,834.99	14,835.00		14,835.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,834.99	14,835.00		14,835.00		
2) Ending Balance, June 30 (E + F1e)			14,834.99	14,835.00		14,835.00		
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	14,834.99	14,835.00		14,835.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	64,000.00	64,000.00	7,420.19	90,000.00	26,000.00	40.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			64,000.00	64,000.00	7,420.19	90,000.00	26,000.00	40.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,800.00	2,800.00	515.59	5,000.00	2,200.00	78.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,800.00	2,800.00	515.59	5,000.00	2,200.00	78.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	19,500.00	19,500.00	257.10	1,020.00	(18,480.00)	-94.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	10.10	100.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	36.00	36.00	36.00	New
TOTAL, OTHER LOCAL REVENUE			19,500.00	19,500.00	303.20	1,156.00	(18,344.00)	-94.1%
TOTAL, REVENUES			86,300.00	86,300.00	8,238.98	96,156.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	23,144.00	23,144.00	5,722.97	23,029.00	115.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200.00	200.00	0.00	200.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,344.00	23,344.00	5,722.97	23,229.00	115.00	0.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,340.00	5,340.00	1,311.14	5,314.00	26.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,788.00	1,788.00	437.81	1,780.00	8.00	0.4%
Health and Welfare Benefits		3401-3402	7,664.00	7,664.00	2,245.44	8,233.00	(569.00)	-7.4%
Unemployment Insurance		3501-3502	288.00	288.00	28.61	118.00	170.00	59.0%
Workers' Compensation		3601-3602	684.00	684.00	167.12	681.00	3.00	0.4%
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			15,764.00	15,764.00	4,190.12	16,126.00	(362.00)	-2.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	6,000.00	1,722.99	6,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	65,000.00	65,000.00	22,286.39	65,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,000.00	73,000.00	24,009.38	73,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	925.00	925.00	0.00	425.00	500.00	54.1%
Dues and Memberships		5300	200.00	200.00	21.34	200.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,150.00	2,150.00	2,167.44	2,650.00	(500.00)	-23.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,775.00	3,775.00	2,188.78	3,775.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			115,883.00	115,883.00	36,111.25	116,130.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	29,583.00	29,583.00	0.00	19,974.00	(9,609.00)	-32.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			29,583.00	29,583.00	0.00	19,974.00	(9,609.00)	-32.5%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			29,583.00	29,583.00	0.00	19,974.00		



Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,835.00
Total, Restricted Balance		14,835.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	6,688.75	8,500.00	5,000.00	142.9%
5) TOTAL, REVENUES			3,500.00	3,500.00	6,688.75	8,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	3,500.00	6,688.75	8,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	3,500.00	6,688.75	8,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,577.76	16,578.00		16,578.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,577.76	16,578.00		16,578.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,577.76	16,578.00		16,578.00		
2) Ending Balance, June 30 (E + F1e)			20,077.76	20,078.00		25,078.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,077.76	20,078.00		25,078.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Interest		8660	500.00	500.00	28.52	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 Mitigation/Developer Fees		8681	3,000.00	3,000.00	6,660.23	8,000.00	5,000.00	166.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,500.00	3,500.00	6,688.75	8,500.00	5,000.00	142.9%
<b>TOTAL, REVENUES</b>			3,500.00	3,500.00	6,688.75	8,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	25,078.00
Total, Restricted Balance		25,078.00



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	175.01	175.01	172.12	175.01	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	175.01	175.01	172.12	175.01	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.34	0.34	0.00	0.00	(0.34)	-100%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.34	0.34	0.00	0.00	(0.34)	-100%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	175.35	175.35	172.12	175.01	(0.34)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			801,241.00	526,749.00	1,180,349.00	1,145,672.00	1,046,963.00	970,431.00	1,087,021.00	1,129,849.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		69,316.00	69,316.00	231,248.00	124,768.00	104,944.00	264,532.00	104,944.00	104,944.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	13,408.00	149,224.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	(76,440.00)	(33,973.00)	(33,363.00)	(43,469.00)	(22,270.00)	(43,469.00)
Federal Revenue	8100-8299		0.00	1,064.00	0.00	3,530.00	3,339.00	1,424.00	12,355.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	32,635.00	25,467.00	21,670.00	22,553.00	0.00
Other Local Revenue	8600-8799		1,130.00	4,036.00	4,295.00	1,554.00	45,599.00	93,473.00	2,391.00	119,523.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			70,446.00	74,416.00	159,103.00	128,514.00	145,986.00	351,038.00	269,197.00	180,998.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		16,094.00	65,926.00	67,893.00	66,331.00	68,589.00	90,492.00	72,763.00	66,885.00
Classified Salaries	2000-2999		26,508.00	41,822.00	45,828.00	48,671.00	45,222.00	59,230.00	40,573.00	42,581.00
Employee Benefits	3000-3999		20,877.00	54,645.00	54,144.00	55,767.00	51,588.00	59,094.00	51,138.00	54,190.00
Books and Supplies	4000-4999		0.00	7,590.00	24,184.00	4,108.00	18,029.00	10,760.00	8,355.00	17,165.00
Services	5000-5999		43,728.00	22,725.00	22,325.00	21,312.00	24,453.00	27,372.00	28,972.00	30,125.00
Capital Outlay	6000-6599		0.00	0.00	4,306.00	1,495.00	2,650.00	828.00	406.00	269.00
Other Outgo	7000-7499		0.00	16,330.00	0.00	0.00	3,235.00	0.00	16,776.00	21,120.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			107,207.00	209,038.00	218,680.00	197,684.00	213,766.00	247,776.00	218,983.00	232,335.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	872,321.00	29,500.00	818,854.00	2,272.00	11,164.00	3,767.00	0.00	1,786.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		872,321.00	29,500.00	818,854.00	2,272.00	11,164.00	3,767.00	0.00	1,786.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	400,997.00	267,231.00	30,632.00	(22,628.00)	40,703.00	12,519.00	(13,328.00)	9,172.00	(20,290.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		400,997.00	267,231.00	30,632.00	(22,628.00)	40,703.00	12,519.00	(13,328.00)	9,172.00	(20,290.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		471,324.00	(237,731.00)	788,222.00	24,900.00	(29,539.00)	(8,752.00)	13,328.00	(7,386.00)	20,290.00
E. NET INCREASE/DECREASE (B - C + D)			(274,492.00)	653,600.00	(34,677.00)	(98,709.00)	(76,532.00)	116,590.00	42,828.00	(31,047.00)
F. ENDING CASH (A + E)			526,749.00	1,180,349.00	1,145,672.00	1,046,963.00	970,431.00	1,087,021.00	1,129,849.00	1,098,802.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,098,802.00	1,171,893.00	1,074,607.00	1,141,434.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	264,532.00	104,944.00	104,944.00	255,963.00	0.00		1,804,395.00	1,804,395.00
Property Taxes	8020-8079	13,985.00	82,680.00	144,517.00	56,327.00			460,141.00	460,141.00
Miscellaneous Funds	8080-8099	(20,104.00)	(68,042.00)	(29,384.00)	(54,309.00)			(424,823.00)	(424,823.00)
Federal Revenue	8100-8299	2,533.00	4,580.00	14,201.00	23,098.00			66,124.00	66,124.00
Other State Revenue	8300-8599	8,296.00	23,066.00	43,726.00	154,472.00			331,885.00	331,885.00
Other Local Revenue	8600-8799	14,712.00	15,762.00	32,736.00	268,602.00			603,813.00	603,813.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		283,954.00	162,990.00	310,740.00	704,153.00	0.00	0.00	2,841,535.00	2,841,535.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	66,558.00	71,564.00	67,856.00	87,588.00			808,539.00	808,539.00
Classified Salaries	2000-2999	43,801.00	46,189.00	44,392.00	78,338.00			563,155.00	563,155.00
Employee Benefits	3000-3999	52,905.00	56,942.00	52,869.00	166,178.00			730,337.00	730,337.00
Books and Supplies	4000-4999	15,757.00	12,228.00	22,970.00	31,433.00			172,579.00	172,579.00
Services	5000-5999	26,516.00	23,414.00	28,159.00	54,988.00			354,089.00	354,089.00
Capital Outlay	6000-6599	27,278.00	19,829.00	460.00	49,516.00			107,037.00	107,037.00
Other Outgo	7000-7499	(10,845.00)	32,192.00	15,704.00	11,882.00			106,394.00	106,394.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	81,523.00			81,523.00	81,523.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		221,970.00	262,358.00	232,410.00	561,446.00	0.00	0.00	2,923,653.00	2,923,653.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	668.00	5,698.00	0.00	(759,180.00)	757,792.00		872,321.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		668.00	5,698.00	0.00	(759,180.00)	757,792.00	0.00	872,321.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(10,439.00)	3,616.00	11,503.00	(456,773.00)	549,079.00		400,997.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(10,439.00)	3,616.00	11,503.00	(456,773.00)	549,079.00	0.00	400,997.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,107.00	2,082.00	(11,503.00)	(302,407.00)	208,713.00	0.00	471,324.00	
E. NET INCREASE/DECREASE (B - C + D)		73,091.00	(97,286.00)	66,827.00	(159,700.00)	208,713.00	0.00	389,206.00	(82,118.00)
F. ENDING CASH (A + E)		1,171,893.00	1,074,607.00	1,141,434.00	981,734.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,190,447.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			981,734.00	845,049.00	720,149.00	901,891.00	896,541.00	813,201.00	943,980.00	985,221.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		58,952.00	58,952.00	263,067.00	106,113.00	106,113.00	263,067.00	106,113.00	106,113.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	13,408.00	149,224.00	0.00
Miscellaneous Funds	8080-8099		0.00	(8,331.00)	(49,059.00)	(38,466.00)	(33,406.00)	(43,525.00)	(22,298.00)	(43,525.00)
Federal Revenue	8100-8299		0.00	0.00	6,191.00	4,085.00	1,849.00	789.00	6,843.00	0.00
Other State Revenue	8300-8599		9.00	0.00	4,390.00	21,791.00	18,192.00	15,481.00	16,111.00	0.00
Other Local Revenue	8600-8799		0.00	1,141.00	1,077.00	6,965.00	45,062.00	92,374.00	2,364.00	118,118.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			58,961.00	51,762.00	225,666.00	100,488.00	137,810.00	341,594.00	258,357.00	180,706.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		17,757.00	68,453.00	73,227.00	69,556.00	70,614.00	93,164.00	68,547.00	68,860.00
Classified Salaries	2000-2999		26,825.00	43,604.00	44,410.00	45,165.00	45,134.00	59,115.00	40,494.00	42,499.00
Employee Benefits	3000-3999		20,608.00	52,112.00	53,106.00	51,824.00	53,215.00	60,956.00	52,750.00	55,898.00
Books and Supplies	4000-4999		1,439.00	15,659.00	19,086.00	18,223.00	13,069.00	4,175.00	6,056.00	5,789.00
Services	5000-5999		26,420.00	39,837.00	32,490.00	22,047.00	20,628.00	14,654.00	20,222.00	25,412.00
Capital Outlay	6000-6599		3,263.00	2,530.00	3,233.00	1,653.00	495.00	155.00	76.00	50.00
Other Outgo	7000-7499		0.00	5,414.00	0.00	20,059.00	3,236.00	0.00	16,776.00	21,120.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			96,312.00	227,609.00	225,552.00	228,527.00	206,391.00	232,219.00	204,921.00	219,628.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	757,792.00	115,704.00	249,320.00	191,718.00	176,152.00	5,346.00	0.00	2,535.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		757,792.00	115,704.00	249,320.00	191,718.00	176,152.00	5,346.00	0.00	2,535.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	549,079.00	215,038.00	198,373.00	10,090.00	53,463.00	20,105.00	(21,404.00)	14,730.00	(32,585.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		549,079.00	215,038.00	198,373.00	10,090.00	53,463.00	20,105.00	(21,404.00)	14,730.00	(32,585.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		208,713.00	(99,334.00)	50,947.00	181,628.00	122,689.00	(14,759.00)	21,404.00	(12,195.00)	32,585.00
E. NET INCREASE/DECREASE (B - C + D)			(136,685.00)	(124,900.00)	181,742.00	(5,350.00)	(83,340.00)	130,779.00	41,241.00	(6,337.00)
F. ENDING CASH (A + E)			845,049.00	720,149.00	901,891.00	896,541.00	813,201.00	943,980.00	985,221.00	978,884.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		978,884.00	1,097,175.00	932,565.00	993,528.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	263,069.00	106,113.00	106,113.00	263,069.00	0.00		1,806,854.00	1,806,854.00
Property Taxes	8020-8079	13,985.00	(66.00)	144,517.00	139,073.00			460,141.00	460,141.00
Miscellaneous Funds	8080-8099	(20,130.00)	(68,130.00)	(29,422.00)	(69,078.00)			(425,370.00)	(425,370.00)
Federal Revenue	8100-8299	1,403.00	2,536.00	133.00	12,792.00			36,621.00	36,621.00
Other State Revenue	8300-8599	3,049.00	16,477.00	31,237.00	110,348.00			237,085.00	237,085.00
Other Local Revenue	8600-8799	14,539.00	15,576.00	32,352.00	267,146.00			596,714.00	596,714.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		275,915.00	72,506.00	284,930.00	723,350.00	0.00	0.00	2,712,045.00	2,712,045.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	68,523.00	73,677.00	69,860.00	90,175.00			832,413.00	832,413.00
Classified Salaries	2000-2999	43,716.00	46,099.00	44,305.00	80,694.00			562,060.00	562,060.00
Employee Benefits	3000-3999	54,572.00	58,737.00	54,535.00	185,045.00			753,358.00	753,358.00
Books and Supplies	4000-4999	7,797.00	5,239.00	5,777.00	22,784.00			125,093.00	125,093.00
Services	5000-5999	15,619.00	19,750.00	15,226.00	46,384.00			298,689.00	298,689.00
Capital Outlay	6000-6599	5,097.00	3,705.00	86.00	(343.00)			20,000.00	20,000.00
Other Outgo	7000-7499	(19,988.00)	32,192.00	15,704.00	11,881.00			106,394.00	106,394.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	81,523.00			81,523.00	81,523.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		175,336.00	239,399.00	205,493.00	518,143.00	0.00	0.00	2,779,530.00	2,779,530.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	948.00	8,089.00	0.00	(1,077,639.00)	1,085,619.00		757,792.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		948.00	8,089.00	0.00	(1,077,639.00)	1,085,619.00	0.00	757,792.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(16,764.00)	5,806.00	18,474.00	(733,556.00)	817,309.00		549,079.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(16,764.00)	5,806.00	18,474.00	(733,556.00)	817,309.00	0.00	549,079.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		17,712.00	2,283.00	(18,474.00)	(344,083.00)	268,310.00	0.00	208,713.00	
E. NET INCREASE/DECREASE (B - C + D)		118,291.00	(164,610.00)	60,963.00	(138,876.00)	268,310.00	0.00	141,228.00	(67,485.00)
F. ENDING CASH (A + E)		1,097,175.00	932,565.00	993,528.00	854,652.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,122,962.00	

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 29,229.00
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.

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#### 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) 2,072,802.00

#### 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) 1.41%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	61,860.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,863.00
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)	4,785.60
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)	69,508.60
9. Carry-Forward Adjustment (Part IV, Line F)	8,642.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	78,151.11

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,466,674.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	503,874.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	124,860.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,651.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	50.00
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)	110,078.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,000.00
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)	100.00
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)	334,618.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,619.00
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)	169,619.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	51,130.00
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)	2,779,273.40

**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)	2.50%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	2.81%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	69,508.60
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.19%) times Part III, Line B19); zero if negative	8,642.51
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.19%) 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	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	8,642.51
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	8,642.51

Approved indirect cost rate: 2.19%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,839,713.00	0.10%	1,841,625.00	1.81%	1,874,867.00
2. Federal Revenues	8100-8299	66,124.00	-44.62%	36,621.00	0.00%	36,621.00
3. Other State Revenues	8300-8599	331,885.00	-28.56%	237,085.00	0.00%	237,085.00
4. Other Local Revenues	8600-8799	603,813.00	-1.18%	596,714.00	0.00%	596,714.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,841,535.00	-4.56%	2,712,045.00	1.23%	2,745,287.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				808,539.00		832,413.00
b. Step & Column Adjustment				15,365.00		10,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,509.00		(4,840.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	808,539.00	2.95%	832,413.00	0.72%	838,428.00
2. Classified Salaries						
a. Base Salaries				563,155.00		562,060.00
b. Step & Column Adjustment				9,238.00		8,910.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,333.00)		(3,592.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	563,155.00	-0.19%	562,060.00	0.95%	567,378.00
3. Employee Benefits	3000-3999	730,337.00	3.15%	753,358.00	1.40%	763,915.00
4. Books and Supplies	4000-4999	172,579.00	-27.52%	125,093.00	1.88%	127,449.00
5. Services and Other Operating Expenditures	5000-5999	354,089.00	-15.65%	298,689.00	0.28%	299,540.00
6. Capital Outlay	6000-6999	107,037.00	-81.31%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	106,394.00	0.00%	106,394.00	0.00%	106,394.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	81,523.00	0.00%	81,523.00	0.00%	81,523.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,923,653.00	-4.93%	2,779,530.00	0.90%	2,804,627.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(82,118.00)		(67,485.00)		(59,340.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,272,565.00		1,190,447.00		1,122,962.00
2. Ending Fund Balance (Sum lines C and D1)		1,190,447.00		1,122,962.00		1,063,622.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	159,441.00		184,585.00		212,185.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	241,536.00		241,536.00		241,536.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	584,730.00		555,906.00		560,925.00
2. Unassigned/Unappropriated	9790	204,740.00		140,935.00		48,976.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,190,447.00		1,122,962.00		1,063,622.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	584,730.00		555,906.00		560,925.00
c. Unassigned/Unappropriated	9790	204,740.00		140,935.00		48,976.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		789,470.00		696,841.00		609,901.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.00%		25.07%		21.75%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		172.12		170.04		160.37
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,923,653.00		2,779,530.00		2,804,627.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,923,653.00		2,779,530.00		2,804,627.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		146,182.65		138,976.50		140,231.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		146,182.65		138,976.50		140,231.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,839,713.00	0.10%	1,841,625.00	1.81%	1,874,867.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	33,846.00	0.00%	33,846.00	0.00%	33,846.00
4. Other Local Revenues	8600-8799	571,844.00	-0.40%	569,536.00	0.00%	569,536.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(152,957.00)	-9.41%	(138,567.00)	0.31%	(138,998.00)
6. Total (Sum lines A1 thru A5c)		2,292,446.00	0.61%	2,306,440.00	1.42%	2,339,251.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				779,000.00		817,777.00
b. Step & Column Adjustment				15,365.00		10,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				23,412.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	779,000.00	4.98%	817,777.00	1.33%	828,632.00
2. Classified Salaries						
a. Base Salaries				461,393.00		472,035.00
b. Step & Column Adjustment				9,238.00		7,012.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				1,404.00		(3,592.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	461,393.00	2.31%	472,035.00	0.72%	475,455.00
3. Employee Benefits	3000-3999	585,132.00	5.76%	618,845.00	1.64%	629,019.00
4. Books and Supplies	4000-4999	121,816.00	-22.40%	94,531.00	2.36%	96,762.00
5. Services and Other Operating Expenditures	5000-5999	290,759.00	-6.12%	272,964.00	0.16%	273,406.00
6. Capital Outlay	6000-6999	50,000.00	-80.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,394.00	0.00%	31,394.00	0.00%	31,394.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	81,523.00	0.00%	81,523.00	0.00%	81,523.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,401,017.00	-0.08%	2,399,069.00	1.13%	2,426,191.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(108,571.00)		(92,629.00)		(86,940.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,139,577.00		1,031,006.00		938,377.00
2. Ending Fund Balance (Sum lines C and D1)		1,031,006.00		938,377.00		851,437.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	241,536.00		241,536.00		241,536.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	584,730.00		555,906.00		560,925.00
2. Unassigned/Unappropriated	9790	204,740.00		140,935.00		48,976.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,031,006.00		938,377.00		851,437.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	584,730.00		555,906.00		560,925.00
c. Unassigned/Unappropriated	9790	204,740.00		140,935.00		48,976.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		789,470.00		696,841.00		609,901.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district had budgeted one time 3% off the salary schedule increase using restricted fund. This one-time use of funds were moved back in the budget for 22-23 and 23-24 using unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	66,124.00	-44.62%	36,621.00	0.00%	36,621.00
3. Other State Revenues	8300-8599	298,039.00	-31.81%	203,239.00	0.00%	203,239.00
4. Other Local Revenues	8600-8799	31,969.00	-14.99%	27,178.00	0.00%	27,178.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	152,957.00	-9.41%	138,567.00	0.31%	138,998.00
6. Total (Sum lines A1 thru A5c)		549,089.00	-26.13%	405,605.00	0.11%	406,036.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,539.00		14,636.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,903.00)		(4,840.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,539.00	-50.45%	14,636.00	-33.07%	9,796.00
2. Classified Salaries						
a. Base Salaries				101,762.00		90,025.00
b. Step & Column Adjustment				0.00		1,898.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,737.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	101,762.00	-11.53%	90,025.00	2.11%	91,923.00
3. Employee Benefits	3000-3999	145,205.00	-7.36%	134,513.00	0.28%	134,896.00
4. Books and Supplies	4000-4999	50,763.00	-39.79%	30,562.00	0.41%	30,687.00
5. Services and Other Operating Expenditures	5000-5999	63,330.00	-59.38%	25,725.00	1.59%	26,134.00
6. Capital Outlay	6000-6999	57,037.00	-82.47%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	0.00%	75,000.00	0.00%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		522,636.00	-27.20%	380,461.00	-0.53%	378,436.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		26,453.00		25,144.00		27,600.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		132,988.00		159,441.00		184,585.00
2. Ending Fund Balance (Sum lines C and D1)		159,441.00		184,585.00		212,185.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	159,441.00		184,585.00		212,185.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		159,441.00		184,585.00		212,185.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district had one-time restricted funds that were being spent on salaries in 21-22. These salaries were budgeted in unrestricted in 22-23 and 23-24.						

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	2,923,653.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	66,124.00
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	50.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	80,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	31,394.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	81,523.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	32,768.00
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)				225,735.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	19,974.00
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)				2,651,768.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		172.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,406.51
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,366,205.19	13,494.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,366,205.19	13,494.18
B. Required effort (Line A.2 times 90%)	2,129,584.67	12,144.76
C. Current year expenditures (Line I.E and Line II.B)	2,651,768.00	15,406.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	175.01	175.01		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>175.01</b>	<b>175.01</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	175.01	172.12		
Charter School				
<b>Total ADA</b>	<b>175.01</b>	<b>172.12</b>	<b>-1.7%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	175.01	170.04		
Charter School				
<b>Total ADA</b>	<b>175.01</b>	<b>170.04</b>	<b>-2.8%</b>	<b>Not Met</b>

#### 1B. Comparison of District ADA to the Standard

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

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

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

The district is projecting a decrease in enrollment and ADA in the fiscal years 22-23 and 23-24. The projected decrease in ADA is a direct result of the current COVID-19 pandemic.

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	180	185		
Charter School				
<b>Total Enrollment</b>	<b>180</b>	<b>185</b>	<b>2.8%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	180	177		
Charter School				
<b>Total Enrollment</b>	<b>180</b>	<b>177</b>	<b>-1.7%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	180	166		
Charter School				
<b>Total Enrollment</b>	<b>180</b>	<b>166</b>	<b>-7.8%</b>	<b>Not Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

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

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

The district is projecting a decrease in enrollment and ADA in the fiscal years 22-23 and 23-24. The projected decrease in enrollment and ADA is a direct result of the current COVID-19 pandemic.

### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	165	171	
Charter School			
<b>Total ADA/Enrollment</b>	<b>165</b>	<b>171</b>	<b>96.5%</b>
Second Prior Year (2019-20)			
District Regular	175	179	
Charter School			
<b>Total ADA/Enrollment</b>	<b>175</b>	<b>179</b>	<b>97.8%</b>
First Prior Year (2020-21)			
District Regular	175	181	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>175</b>	<b>181</b>	<b>96.7%</b>
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>97.5%</b>

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	172	185		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>172</b>	<b>185</b>	<b>93.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	170	177		
Charter School				
<b>Total ADA/Enrollment</b>	<b>170</b>	<b>177</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	160	166		
Charter School				
<b>Total ADA/Enrollment</b>	<b>160</b>	<b>166</b>	<b>96.4%</b>	<b>Met</b>

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

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

#### 4. CRITERION: LCFF Revenue

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

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

##### 4A. Calculating the District's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	2,256,808.00	2,264,536.00	0.3%	Met
1st Subsequent Year (2022-23)	2,305,920.00	2,266,995.00	-1.7%	Met
2nd Subsequent Year (2023-24)	2,357,937.00	2,300,616.00	-2.4%	Not Met

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

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

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

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

The decrease in LCFF revenue in the fiscal year 23-24 is a direct result of the projected decrease in enrollment and ADA due to the current COVID-19 pandemic.



## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	1,645,852.94	2,116,628.24	77.8%
Second Prior Year (2019-20)	1,774,021.33	2,217,400.91	80.0%
First Prior Year (2020-21)	1,846,302.19	2,460,423.77	75.0%
Historical Average Ratio:			77.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.6% to 82.6%	72.6% to 82.6%	72.6% to 82.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	1,825,525.00	2,319,494.00	78.7%	Met
1st Subsequent Year (2022-23)	1,908,657.00	2,317,546.00	82.4%	Met
2nd Subsequent Year (2023-24)	1,933,106.00	2,344,668.00	82.4%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	33,635.00	66,124.00	96.6%	Yes
1st Subsequent Year (2022-23)	33,635.00	36,621.00	8.9%	Yes
2nd Subsequent Year (2023-24)	33,635.00	36,621.00	8.9%	Yes

**Explanation:**  
(required if Yes)

The district is projecting to receive new ESSER II funds, as well as the new ELO ESSER II, and ELO ESSER III for a total of \$29,503 that were not budgeted at the time of budget adoption. There was also an increase in the REAP apportionment of \$3,135. These new funds were removed in 22-23.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	209,005.00	331,885.00	58.8%	Yes
1st Subsequent Year (2022-23)	176,055.00	237,085.00	34.7%	Yes
2nd Subsequent Year (2023-24)	176,055.00	237,085.00	34.7%	Yes

**Explanation:**  
(required if Yes)

The district is projecting to receive new one-time Educator Effectiveness Block Grant for \$61,893, as well as \$50,000 in on-going Expanded Learning Opportunities Program funds that were not budgeted at the time of budget adoption. There was also an increase in the Lottery apportionment due to an increase in the rate per ADA according to the dashboard.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	606,564.00	603,813.00	-0.5%	No
1st Subsequent Year (2022-23)	601,055.00	596,714.00	-0.7%	No
2nd Subsequent Year (2023-24)	601,055.00	596,714.00	-0.7%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	106,476.00	172,579.00	62.1%	Yes
1st Subsequent Year (2022-23)	111,188.00	125,093.00	12.5%	Yes
2nd Subsequent Year (2023-24)	177,080.00	127,449.00	-28.0%	Yes

**Explanation:**  
(required if Yes)

The district is projecting a one-time increase in books and supplies due to the adoption of science curriculum in 21-22. The increase in expenditures in the two out years compared to budget development is a direct result of removing capital expenditures from REAP, and budgeting the entire apportionment in books and supplies. One-time expenditures were removed in 22-23.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	353,224.00	354,089.00	0.2%	No
1st Subsequent Year (2022-23)	291,685.00	298,689.00	2.4%	No
2nd Subsequent Year (2023-24)	297,140.00	299,540.00	0.8%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	849,204.00	1,001,822.00	18.0%	Not Met
1st Subsequent Year (2022-23)	810,745.00	870,420.00	7.4%	Not Met
2nd Subsequent Year (2023-24)	810,745.00	870,420.00	7.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	459,700.00	526,668.00	14.6%	Not Met
1st Subsequent Year (2022-23)	402,873.00	423,782.00	5.2%	Not Met
2nd Subsequent Year (2023-24)	474,220.00	426,989.00	-10.0%	Not Met

## 6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

The district is projecting to receive new ESSER II funds, as well as the new ELO ESSER II, and ELO ESSER III for a total of \$29,503 that were not budgeted at the time of budget adoption. There was also an increase in the REAP apportionment of \$3,135. These new funds were removed in 22-23.

**Explanation:**

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

The district is projecting to receive new one-time Educator Effectiveness Block Grant for \$61,893, as well as \$50,000 in on-going Expanded Learning Opportunities Program funds that were not budgeted at the time of budget adoption. There was also an increase in the Lottery apportionment due to an increase in the rate per ADA according to the dartboard.

**Explanation:**

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

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

**Explanation:**

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

The district is projecting a one-time increase in books and supplies due to the adoption of science curriculum in 21-22. The increase in expenditures in the two out years compared to budget development is a direct result of removing capital expenditures from REAP, and budgeting the entire apportionment in books and supplies. One-time expenditures were removed in 22-23.

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		42,660.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		42,660.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	27.0%	25.1%	21.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>9.0%</b>	<b>8.4%</b>	<b>7.3%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(108,571.00)	2,401,017.00	4.5%	Met
1st Subsequent Year (2022-23)	(92,629.00)	2,399,069.00	3.9%	Met
2nd Subsequent Year (2023-24)	(86,940.00)	2,426,191.00	3.6%	Met

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

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

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

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	1,190,447.00	Met
1st Subsequent Year (2022-23)	1,122,962.00	Met
2nd Subsequent Year (2023-24)	1,063,622.00	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	981,734.00	Met

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

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

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

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

## 10. CRITERION: Reserves

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

**DATA ENTRY:** Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	172	170	160
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	2,923,653.00	2,779,530.00	2,804,627.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,923,653.00	2,779,530.00	2,804,627.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	146,182.65	138,976.50	140,231.35
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>146,182.65</b>	<b>138,976.50</b>	<b>140,231.35</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	584,730.00	555,906.00	560,925.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	204,740.00	140,935.00	48,976.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	789,470.00	696,841.00	609,901.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	27.00%	25.07%	21.75%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>146,182.65</b>	<b>138,976.50</b>	<b>140,231.35</b>
Status:	Met	Met	Met

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

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

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

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



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(120,895.00)	(152,957.00)	26.5%	32,062.00	Not Met
1st Subsequent Year (2022-23)	(123,357.00)	(138,567.00)	12.3%	15,210.00	Met
2nd Subsequent Year (2023-24)	(128,470.00)	(138,998.00)	8.2%	10,528.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	74,407.00	81,523.00	9.6%	7,116.00	Met
1st Subsequent Year (2022-23)	74,407.00	81,523.00	9.6%	7,116.00	Met
2nd Subsequent Year (2023-24)	74,407.00	81,523.00	9.6%	7,116.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

The increase in the contribution from unrestricted in 21-22 is a direct result of one time capital expenditures budgeted in Routine Restricted Maintenance.

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

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

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

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

--

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

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




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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district anticipates a cost savings from its utilities costs.

---

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.


3. OPEB Contributions

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

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

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

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

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

	0.00

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

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


- d. Number of retirees receiving OPEB benefits

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


4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

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## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.0	10.0	10.0	10.0

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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



Negotiations Not Settled

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

7,010

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
83,912	83,912	83,912
89.2%	89.2%	89.2%

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

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

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

No		
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The district is currently in the process of giving their certificated staff a 5% increase on the salary schedule. This 5% increase was included in the First Interim budget.

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,060	7,071	7,857
1.7%	1.3%	1.4%

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

### Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	15.6	15.7	15.7	15.7

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

The district does not have an organized labor union association. However, the district recently gave a 3% increase on the salary schedule to all classified staff as of October 1, 2021. The 3% increase was already in the 21-22 budget at the time of budget development. No changes were made to the budget since.

### Negotiations Not Settled

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

8,057

7. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
142,014	142,014	142,014
99.0%	99.0%	99.0%

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

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

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

No		

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,239	7,650	7,746
1.6%	1.3%	1.3%

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

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

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

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

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


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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

#### Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

**A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

**Comments:**  
(optional)

The district has a new Superintendent and a new Vice Principal as of July 1, 2021.

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## End of School District First Interim Criteria and Standards Review

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	81,523.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					61,549.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,974.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	81,523.00	81,523.00		



SACS2021ALL Financial Reporting Software - 2021.2.0  
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51-71407-0000000

First Interim  
2021-22 Original Budget  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3212-0-0000-0000-9790	3212	9790	-3,786.00
Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.			

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3212	-3,786.00
Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.		

01	7425	-26,833.59
Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.		

Total of negative resource balances for Fund 01	-30,619.59
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3212	9790	-3,786.00
Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.			
01	7425	9790	-26,833.59
Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.			

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/2/2021 8:43:02 AM

51-71407-0000000

First Interim  
2021-22 Board Approved Operating Budget  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3212-0-0000-0000-9790	3212	9790	-3,786.00
Explanation: Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.			

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3212	-3,786.00
Explanation: Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.		

01	7425	-26,834.00
Explanation: Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.		

Total of negative resource balances for Fund 01	-30,620.00
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3212	9790	-3,786.00

Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.

01	7425	9790	-26,834.00
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Explanation:Guidance from CDE stated that this resource allowed a negative fund balance at the time of Budget Development. Error should be corrected at First Interim.

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/2/2021 8:42:50 AM

51-71407-0000000

First Interim  
2021-22 Actuals to Date  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/2/2021 8:42:10 AM

51-71407-0000000

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.