

PLEASANT VIEW SCHOOL DISTRICT

14004 ROAD 184 PORTERVILLE, CALIFORNIA 93257
TELEPHONE (559) 784-6769 FAX (559) 784-6819

PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT MINUTES REGULAR BOARD MEETING

BOARD OF TRUSTEES

Alexander Garcia
President & Clerk

Thomas Barcellos
Vice President

Davy Gobel

Rusty Gobel

Rachele Alcantar

Mark Odsather
District Superintendent

Kimberly Parrish
Principal

Niguel Baxter
Business Manager

March 8thth, 2022
Pleasant View Cafeteria

18900 Ave 145
Porterville, CA

CALL TO ORDER - ROLL CALL: Alex Garcia, called the meeting to order, at 4:30 pm and the following were in attendance:

BOARD:

Tom Barcellos
Rachele Alcantar
Davy Gobel
Alex Garcia
Rusty Gobel

OTHER:

Mark Odsather (Superintendent)
Kim Parrish (Principal)

AGENDA: On a motion by Tom Barcellos and a second by Davy Gobel the board approved the Agenda. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)

PUBLIC COMMENT: A Parent expressed frustration to the board about the parking situation and traffic control during after school pick up. Parent stated that there are a number of people who don't follow traffic rules and is concerned for student safety.

MINUTES: On a motion by Tom Barcellos and second by Davy Gobel the board voted to approve the February 15th minutes. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)

ATTENDANCE:

1. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve Interdistrict Agreements. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Absent: Rusty Gobel)
2. M. Odsather stated that current enrollment was at 454, M. Odsather stated that current ADA is still around 407, M. Odsather stated that the state continues to state that the district will be able to use its three average to calculate 22-23 ADA. M. Odsather stated that based on that calculation ADA would be closer to 440 for next year.. (Exhibit A)



PLEASANT VIEW
FALCONS

DISTRICT FINANCE:

1. M. Odsather presented the vendor payments to the board for review and discussion. On a motion by Davy Gobel and a second by Tom Barcellos the board voted to approve Vendor payments; Batch #413 for \$71,361.39; Batch #415 \$25,508.07; (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit B)
2. M. Odsather presented the Budget Comparison report for review and discussion. M. Odsather stated the district continues to have strong reserves to cover its expenses but understands that current inflation pressures will make a balanced budget more difficult in out years. (Exhibit C)
3. M. Odsather presented the Budget Revisions to the board for review and discussion. On a motion by Rusty Gobel and a second by Davy Gobel the board voted to approve Budget Revisions with control number #30349256 (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit D)
4. M. Odsather presented the 2nd Interim Reports to the board for review and discussion. M. Odsather stated that the district received a Postive Certification on its 2nd Interim report. M. Odsather stated that projected deficits in out years have fallen, but the district still anticipates significant deficits within its general fund. M. Odsather stated that the district has already taken action to balance those budgets but it will take time. On a motion by Rusty Gobel and a second by Davy Gobel the board voted to approve the 2nd Interim reports (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit E)
5. M. Odsather presented the Audit Report for the 20-21 school year. M. Odsather stated that the findings were tied to the maintenance of effort requirement by the state that 60% of the budget be allocated to teacher salaries and benefits. M. Odsather stated that the district had received a waiver from the state due to the large increase of Federal funding throwing the districts percentages off. On a motion by Rusty Gobel and a second by Davy Gobel the board voted to approve the 20-21 Audit Report (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit F)
6. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve February payroll. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit G)

OLD BUSINESS:

1. M. Odsather stated that the proposed ESSER project has been delayed as the district waits for approval from CDE. M. Odsather stated that CDE had reached out in mid February for clarification on the latest proposal and that he submitted a response and had not heard back yet. M. Odsather stated he would report back to the board in April on the status of the project.
2. M. Odsather stated the district had completed its financial hardship review from the state and was waiting from SAB approval on the funding of the modernization project.

3. M. Odsather stated that the fields had been leveled and that he was seeking out quotes on the fencing of the new fields at PVE. M. Odsather stated he would possibly have quotes on the project for the April Board meeting.

NEW BUSINESS:

1. M. Odsather presented the March calendar to the board for review and discussion. M. Odsather stated that 5th Grade would be going to SCICON at the end of the month and 6th grades trip had been postponed until mid April. Mrs. Parrish stated that 7th Grade would be going to Fresno State for the EDGE program, Farmers Markey would be on the 23rd and that Spring Break was next week. (Exhibit H)
2. M. Odsather presented MAP data from the fall to winter time period to the board for review and discussion. M. Odsather stated that overall student are showing growth and that considering what schools have been threw the last two years its been encouraging to staff and students continue to grow this year. Mrs. Parrish explained to the board the staff development to teachers on the components of the Learning 2025 initiative the district is a part of. Mrs. Parrish stated that the district would continue to discuss the districts vision with staff after spring break. Mrs. Parrish stated that dates for the track meets at Pleasant View West and Pleasant View Elementary.(Exhibit I)
3. M. Odsather stated that the district would like to send a team led by Mrs. Parrish back to Nashville in June to participate in the National Paideia Conference June 23rd-24th. On a motion by Davy Gobel and a second by Rusty Goble the board voted to approve sending a team to the Paideia Conference in Nashville. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)(Exhibit J)
4. M. Odsather presented a proposal from school works to the board to help with the filing of the PK/TK/K facilities grant program application with the state of California. M. Odsather explained the district is eligible under the new facilities program for additional classrooms to serve PK. On a motion by Tom Barcellos and a second by Rachele Alcantar the board voted to approve the contract with School works for the PK/TK/K Facilities Grant Program. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)(Exhibit K)
5. M. Odsather presented Resolution #7 in the matter of the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program Application. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve Resolution #7. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)(Exhibit L)
6. M. Odsather presented the MOU for Services for Migrant Students to the board for review and approval. On a motion by Tom Barcellos and a second by Rachele Alcantar the board voted to approve the MOU for Migrant Services (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit M)

7. M. Odsather presented the list of non-profits to be approved by the board. On a motion by Tom Barcellos and a second by Rachele Alcantar the board approved the list of non profits for the 2022-2023 school year. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit N)
8. M. Odsather presented the annual Solar Energy report to the board for review and discussion. M. Odsather stated that the solar production is still is above 100% of the expected energy production. (Exhibit O)
9. M. Odsather presented two quotes to the board for review and approval on pricing for a new tractor and lawnmower for the PVE site. M. Odsather stated that with the expansion of that site and the proposed new fields the District would need new equipment to support maintaining two campuses. On a motion by Tom Barcellos and a second by Rusty Gobel the board voted to a approve the quotes purchasing the new Tractor and Lawnmower. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel) (Exhibit P)

ADJOURNMENT:

1. On a motion by Davy Gobel and a second by Rachele Alcantar the board voted to adjourn. At 5:36pm (5-0) (Ayes;, Alex Garcia, Tom Barcellos, Rachele Alcantar, Davy Gobel, Rusty Gobel)



Alex Garcia, President & Clerk
or Tom Barcellos, Vice President

Respectfully submitted,



Mark Odsather,
Secretary

Pleasant View Elementary

02/25/2022
10:24 AM

Enrollment by Grade and Teacher

Teacher	TK		K		1		2		3		4		5		6		7		8		ALL(Selected GR)												
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	Total	Total											
001 Alvarado	9	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9	18										
005 Garcia	-	-	11	9	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	9	20										
003 Sidhu	-	-	11	8	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	8	19										
045 Ibarra	-	-	-	-	6	9	15	-	-	-	-	-	-	-	-	-	-	-	-	-	6	9	15										
014 Irving	-	-	-	-	8	7	15	-	-	-	-	-	-	-	-	-	-	-	-	-	8	7	15										
046 Valdezlv	-	-	-	-	6	8	14	-	-	-	-	-	-	-	-	-	-	-	-	-	6	8	14										
013 Calvillo	-	-	-	-	-	-	7	7	14	-	-	-	-	-	-	-	-	-	-	-	7	7	14										
047 Lopez	-	-	-	-	-	-	7	8	15	-	-	-	-	-	-	-	-	-	-	-	7	8	15										
008 Vankham	-	-	-	-	-	-	9	5	14	-	-	-	-	-	-	-	-	-	-	-	9	5	14										
020 Drummond	-	-	-	-	-	-	-	-	11	17	28	-	-	-	-	-	-	-	-	-	11	17	28										
027 Krenk	-	-	-	-	-	-	-	-	13	14	27	-	-	-	-	-	-	-	-	-	13	14	27										
012 Moreno	-	-	-	-	-	-	-	-	-	-	9	8	17	-	-	-	-	-	-	-	9	8	17										
048 Regaspi	-	-	-	-	-	-	-	-	-	-	9	7	16	-	-	-	-	-	-	-	9	7	16										
043 Toledo	-	-	-	-	-	-	-	-	-	-	9	7	16	-	-	-	-	-	-	-	9	7	16										
049 Haskins	-	-	-	-	-	-	-	-	-	-	-	-	10	5	15	-	-	-	-	-	10	5	15										
033 Patterson	-	-	-	-	-	-	-	-	-	-	-	-	10	6	16	-	-	-	-	-	10	6	16										
037 Valdez	-	-	-	-	-	-	-	-	-	-	-	-	10	6	16	-	-	-	-	-	10	6	16										
002 Maldonado	-	-	-	-	-	-	-	-	-	-	-	-	13	10	23	-	-	-	-	-	13	10	23										
050 Ulloa	-	-	-	-	-	-	-	-	-	-	-	-	13	10	23	-	-	-	-	-	13	10	23										
040 Camacho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	18	27	-	9	18	27										
041 Ramirez	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	-	13	13	26										
038 Corwin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	13	18											
035 Luevano	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	6	19	-	13	6	19										
051 ValdezC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	8	18	-	10	8	18										
School Total:	9	9	18	22	17	39	20	24	44	23	20	43	24	31	55	27	22	49	30	17	47	26	20	46	22	31	53	28	27	55	231	218	449

* Class total is calculated including Nonbinary gender students

22-8-ε 3-8-22 22-8-ε 3-8-22

Pleasant View Elementary

2021-2022

Enrollment by Grade and Teacher

Teacher	PS		Total	ALL(Selected GR)		Total
	M	F		M	F	
001 Alvarado 4-5	3	2	5	3	2	5
School Total:	3	2	5	3	2	5

* Class total is calculated including Nonbinary gender students

Accounts Payable Final PreList - 2/10/2022 1:17:09PM

*** FINAL ***

Batch No 413

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT
013423	AMERICAN INCORPORATED	PV-220831	1/28/2022		7138815	130-53100-0-00000-82000-58000-0	\$875.69		
	AMERICAN INCORPORATED	PV-220832	1/31/2022		7139095	130-53100-0-00000-82000-58000-0	\$960.00		
						Total Check Amount:	\$1,835.69		
012049	AMERICAN TRUCK PARTS COMPANY	PV-220811	1/13/2022		04ATP4169	010-00000-0-00000-36000-56000-0	\$36.52		
						Total Check Amount:	\$36.52		
011787	ANDERSON FENCE COMPANY	PV-220812	2/2/2022		24782	010-11000-0-11100-10000-43000-0	\$149.12		
						Total Check Amount:	\$149.12		
006003	ARAMARK UNIFORM SERVICES	PV-220813	2/3/2022		258000096832	010-00000-0-00000-82000-55000-0	\$58.84		
						Total Check Amount:	\$58.84		
013869	ATKINS BERGREEN, INC.	PV-220825	2/4/2022		Project 2034	010-81500-0-00000-85000-62000-0	\$20,805.40	E	
	ATKINS BERGREEN, INC.		2/4/2022		Project 2034	010-81500-0-00000-85000-62000-0	\$9,923.70	E	
						Total Check Amount:	\$30,729.10		
013529	CHARTER COMMUNICATIONS	PV-220814	2/1/2022		60020122	010-00000-0-00000-27000-59000-0	\$3,905.22		
						Total Check Amount:	\$3,905.22		
012736	HOME DEPOT	PV-220822	1/28/2022		January	010-81500-0-00000-81100-43000-0	\$111.23		
	HOME DEPOT		1/28/2022		January	010-81500-0-00000-81100-43000-0	\$486.37		
	HOME DEPOT		1/28/2022		January	010-81500-0-00000-81100-43000-0	\$175.43		
						Total Check Amount:	\$773.03		
013876	IMAGINE COMMUNITY ARTS CENTER	PV-220815	2/9/2022		111	010-11000-0-11100-10000-58000-0	\$410.63		
						Total Check Amount:	\$410.63		
013419	LOWES	PV-220821	1/6/2022		911807	010-81500-0-00000-81100-43000-0	\$62.19		
						Total Check Amount:	\$62.19		
013728	NUTRIEN AG SOLUTIONS	PV-220823	1/31/2022		Acct #1725486	010-00000-0-00000-82000-43000-0	\$2,856.42		
						Total Check Amount:	\$2,856.42		

22-8-8 B 115423

Accounts Payable Final PreList - 2/10/2022 1:17:09PM

*** FINAL ***

Batch No 413

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT
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013218	POPULAR COMMUNITY SERVICE DISTR	PV-220808	2/1/2022		February	010-00000-0-00000-82000-55000-0	\$627.90		
013850	R & L CROW DISTRIBUTING	PV-220810	2/7/2022		Feb 7	130-53100-0-00000-37000-47000-0	\$627.90		22
005383	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	PV-220824	1/31/2022 1/31/2022		Electricity Electricity	010-00000-0-00000-82000-55000-0 010-00000-0-00000-82000-55000-0	\$1,508.65 \$2,184.68		
013211	SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP SOUTHWEST SCHOOL & OFFICE SUPP	PV-220820	2/8/2022 2/8/2022		February 2-8 February 2-8	010-111000-0-11100-10000-43000-0 010-111000-0-11100-10000-43000-0	\$29.72 \$25.98 \$64.10 \$138.07 \$71.90 \$14.81 \$43.70 \$94.63 \$51.39 \$30.81 \$2.17		
012726	STATE OF CALIFORNIA	PV-220819	2/3/2022		560302	010-00000-0-00000-27000-58000-0	\$567.28		
012560	SYS CO OF CENTRAL CALIFORNIA SYS CO OF CENTRAL CALIFORNIA SYS CO OF CENTRAL CALIFORNIA	PV-220828 PV-220829 PV-220830	1/18/2022 2/7/2022 2/7/2022		384041186 384064399 384064400	130-53100-0-00000-37000-47000-0 130-53100-0-00000-37000-47000-0 130-53100-0-00000-37000-43000-0	\$1,437.96 \$1,876.13 \$764.58		

Total Check Amount:

\$567.28

Total Check Amount:

\$147.00

Total Check Amount:

\$147.00

Total Check Amount:

\$1,437.96

Total Check Amount:

\$1,876.13

Total Check Amount:

\$764.58

Accounts Payable Final PreList - 2/10/2022 1:17:09PM

*** FINAL ***

Batch No 413

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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013009	Tulare County Office of Educat	PV-220827	2/2/2022		221210		010-00008-0-00000-31400-58000-0	\$4,975.83		
								\$4,078.67		
Total Check Amount:										
013009	Tulare County Office of Educat	PV-220826	1/27/2022		221173	*	010-40350-2-11100-10000-58000-0	\$4,975.83		L
								\$14,700.00		
Total Check Amount:										
013435	U.S. BANK	PV-220818	1/28/2022		463900894		010-00000-0-00000-27000-56000-0	\$535.78		
								\$535.78		
Total Check Amount:										
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-220817	1/9/2022		CL 22-457975		130-53100-0-00000-82000-43000-0	\$137.34		
								\$137.34		
Total Check Amount:										
013764	Valley VoIP	PV-220809	2/1/2022		1145		010-00000-0-00000-72000-59000-0	\$300.00		22
								\$300.00		
Total Check Amount:										
012886	VANKHAM, KATRINA	PV-220816	2/9/2022		SY class reimb.		010-11000-0-11100-10000-43000-0	\$300.00		
								\$300.00		
Total Check Amount:										

Accounts Payable Final PreList - 2/10/2022 1:17:09PM

*** FINAL ***

Batch No 413

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Total District Payment Amount:

\$71,361.39

Accounts Payable Final PreList - 2/10/2022 1:17:09PM

*** FINAL ***

Batch No 413

Audit

Amount Flag EFT

Separate
Check Account Code

Reference Invoice
Number Date

PO # Invoice No

Batch No 413

Total Accounts Payable: \$71,361.39

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 71,361.39 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Wayne Baylter 2/10/22
Authorizing Signature Date

Fund Summary	Total
010	\$64,828.19
130	\$6,533.20
Total	\$71,361.39

Tulare County Office of Education
Accounts Payable Final PreList - 2/24/2022 10:13:22AM

2/24/2022
 10:13:22AM

*** FINAL ***
 Batch No 415

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT	Audit
006003	ARAMARK UNIFORM SERVICES	PV-220863	2/3/2022		258000100475	010-00000-0-00000-82000-55000-0	\$143.69			
	ARAMARK UNIFORM SERVICES	PV-220864	2/10/2022		258000100473	010-00000-0-00000-82000-55000-0	\$63.29			
	ARAMARK UNIFORM SERVICES	PV-220865	2/17/2022		258000104099	010-00000-0-00000-82000-55000-0	\$60.73			
						Total Check Amount:	\$267.71			
004283	AT&T	PV-220851	2/13/2022		17767825	010-00000-0-00000-72000-59000-0	\$134.27			
						Total Check Amount:	\$134.27			
013446	BSN SPORTS, LLC	PV-220834	1/31/2022		915832319	010-00000-0-11100-10000-43000-0	\$385.75			
						Total Check Amount:	\$385.75			
013756	BUZZ KILL PEST CONTROL	PV-220855	2/12/2022		45060	010-00000-0-00000-82000-58000-0	\$394.00			
	BUZZ KILL PEST CONTROL	PV-220856	2/12/2022		45061	010-00000-0-00000-82000-58000-0	\$113.00			
						Total Check Amount:	\$507.00			
013751	CENTRAL SANITARY SUPPLY	PV-220850	2/17/2022		1227229	010-00000-0-00000-82000-43000-0	\$58.92			
						Total Check Amount:	\$58.92			
012512	DELLAVALLE LABORATORY	PV-220849	2/13/2022		20346-IN	010-00000-0-00000-82000-58000-0	\$4,389.00		L	
						Total Check Amount:	\$4,389.00			
013719	ECOLAB	PV-220853	2/15/2022		6313073	130-53100-0-00000-82000-58000-0	\$127.90			
	ECOLAB	PV-220854	2/15/2022		6313072	130-53100-0-00000-82000-58000-0	\$139.39			
						Total Check Amount:	\$267.29			
012990	KRENK, KEITH	PV-220836	2/22/2022		0000000	010-11000-0-11100-10000-43000-0	\$203.71			
						Total Check Amount:	\$203.71			
012238	MORINDA MEDICAL GROUP INC	PV-220852	2/15/2022		January 2022	010-00000-0-00000-36000-58000-0	\$100.00			
						Total Check Amount:	\$100.00			
013220	PORTERVILLE LOCK & SAFE	PV-220848	2/9/2022		2951	010-00000-0-00000-82000-58000-0	\$970.17			
						Total Check Amount:	\$970.17			
012368	QUILL CORP	PV-220860	1/25/2022		22571384	010-00000-0-00000-27000-43000-0	\$261.72			
						Total Check Amount:	\$261.72			

Accounts Payable Final PreList - 2/24/2022 10:13:22AM

*** FINAL ***
Batch No 415

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
012368	QUILL CORP	PV-220861	2/2/2022		22816894		010-00000-0-00000-72000-43000-0	\$168.95			
	QUILL CORP	PV-220862	2/3/2022		22844183		010-00000-0-00000-72000-43000-0	\$43.09			
							Total Check Amount:	\$473.76			
013850	R & L CROW DISTRIBUTING	PV-220867	2/21/2022		Feb 10,14,17,21		130-53100-0-00000-37000-47000-0	\$925.20			22
	R & L CROW DISTRIBUTING		2/21/2022		Feb 10,14,17,21		130-53100-0-00000-37000-47000-0	\$529.20			22
	R & L CROW DISTRIBUTING		2/21/2022		Feb 10,14,17,21		130-53100-0-00000-37000-47000-0	\$413.10			22
	R & L CROW DISTRIBUTING		2/21/2022		Feb 10,14,17,21		130-53100-0-00000-37000-47000-0	\$928.80			22
							Total Check Amount:	\$2,796.30			
013166	RAY MORGAN COMPANY INC	PV-220847	2/4/2022		3609845		010-00000-0-00000-27000-56000-0	\$200.58			
							Total Check Amount:	\$200.58			
013418	SCHOOLWORKS INC	PV-220846	2/14/2022		3775		351-77100-0-00000-85000-58000-0	\$500.00			
							Total Check Amount:	\$500.00			
012360	SMART & FINAL IRIS	PV-220866	2/24/2022		February Charges		010-00000-0-11100-10000-43000-0	\$75.89			
	SMART & FINAL IRIS		2/24/2022		February Charges		130-53100-0-00000-37000-43000-0	\$681.38			
	SMART & FINAL IRIS		2/24/2022		February Charges		130-53100-0-00000-37000-43000-0	\$635.23			
	SMART & FINAL IRIS		2/24/2022		February Charges		130-53100-0-00000-37000-43000-0	\$297.90			
							Total Check Amount:	\$1,690.40			
013211	SOUTHWEST SCHOOL & OFFICE SUPP	PV-220844	2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$16.38			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$33.30			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$42.39			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$32.56			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$7.75			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$91.90			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-00000-0-00000-72000-43000-0	\$14.48			
	SOUTHWEST SCHOOL & OFFICE SUPP		2/9/2022		Feb 9-15		010-11000-0-11100-10000-43000-0	\$59.29			
							Total Check Amount:	\$298.05			

36 Pleasant View Elementary School Dis
Tulare County Office of Education
Accounts Payable Final PreList - 2/24/2022 10:13:22AM

2/24/2022
 10:13:22AM

*** FINAL ***
 Batch No 415

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
012167	STOP ALARM, INC	PV-220843	2/7/2022		146518		010-00000-0-00000-82000-58000-0	\$68.50		
							Total Check Amount:	\$68.50		
013583	SWRCB ACCOUNTING OFFICE	PV-220845	12/22/2021		SM-1036700		010-00000-0-00000-27000-58000-0	\$635.00		
							Total Check Amount:	\$635.00		
012560	SYSO OF CENTRAL CALIFORNIA	PV-220857	2/15/2022		384072413		130-53100-0-00000-37000-47000-0	\$1,927.07		
	SYSO OF CENTRAL CALIFORNIA		2/15/2022		384072413		130-53100-0-00000-37000-43000-0	\$315.34		
	SYSO OF CENTRAL CALIFORNIA	PV-220858	2/21/2022		384078435		130-53100-0-00000-37000-47000-0	\$3,169.04		
	SYSO OF CENTRAL CALIFORNIA	PV-220859	2/21/2022		384078436		130-53100-0-00000-37000-47000-0	\$335.89		
							Total Check Amount:	\$5,747.34		
013619	TASHIMA IRVING	PV-220835	2/21/2022		000000		010-11000-0-11100-10000-43000-0	\$19.53		
							Total Check Amount:	\$19.53		
013828	T-Mobile	PV-220842	2/2/2022		February		010-00000-0-11100-10000-59000-0	\$2,020.00		
							Total Check Amount:	\$2,020.00		
013714	TRIDENT BEVERAGE	PV-220841	2/16/2022		JACA103530qb		130-53100-0-00000-37000-47000-0	\$1,890.00		
							Total Check Amount:	\$1,890.00		
013435	U.S. BANK	PV-220839	2/4/2022		463900894		010-00000-0-00000-27000-56000-0	\$1,055.33	D	
							Total Check Amount:	\$1,055.33		
013773	UNWIRED BROADBAND, INC.	PV-220840	3/1/2022		1272803		010-00000-0-00000-72000-59000-0	\$199.99		
							Total Check Amount:	\$199.99		
013066	VALLEY PACIFIC PETROLEUM SYSTEME	PV-220838	2/15/2022		CL 22-467118		010-00000-0-00000-36000-43000-0	\$249.37		
							Total Check Amount:	\$249.37		
013004	Verizon Wireless	PV-220837	2/10/2022		9899231670		010-00000-0-11100-10000-59000-0	\$380.10		
							Total Check Amount:	\$380.10		

Accounts Payable Final PreList - 2/24/2022 10:13:22AM

*** FINAL ***

Batch No 415

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Total District Payment Amount: \$25,508.07

Accounts Payable Final PreList - 2/24/2022 10:13:22AM

*** FINAL ***

Batch No 415
Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Total Accounts Payable:										
								\$25,508.07		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 25,508.07 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Megye Bayler
 Authorizing Signature Date 2/24/22

Fund Summary	Total
010	\$12,692.63
130	\$12,315.44
351	\$500.00
Total	\$25,508.07

Budget Comparison Report

BCR600

3/3/2022

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by Fund

	2021 - 2022 Working Thru 3/3/2022			2021 - 2022 Actual Thru 3/3/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$3,801,572.00	\$0.00	\$3,801,572.00	\$2,786,114.52	\$0.00	\$2,786,114.52
80120 Education Protection Account	\$1,614,662.00	\$0.00	\$1,614,662.00	\$538,088.00	\$0.00	\$538,088.00
80190 LCFF/Revenue Limit State Aid - Prior Years	\$0.00	\$0.00	\$0.00	(\$44,982.08)	\$0.00	(\$44,982.08)
80210 Homeowners Exemption	\$0.00	\$0.00	\$0.00	\$894.77	\$0.00	\$894.77
80410 Secured Rolls Tax	\$342,713.00	\$0.00	\$342,713.00	\$143,396.41	\$0.00	\$143,396.41
80420 Unsecured Roll Taxes	\$0.00	\$0.00	\$0.00	\$16,627.43	\$0.00	\$16,627.43
80430 Prior Years' Taxes	\$0.00	\$0.00	\$0.00	\$2,482.24	\$0.00	\$2,482.24
80440 Supplemental Taxes	\$0.00	\$0.00	\$0.00	\$5,219.17	\$0.00	\$5,219.17
80470 Community Redevelopment Funds	\$0.00	\$0.00	\$0.00	\$4,748.00	\$0.00	\$4,748.00
80471 Redevelopment PTF Residual Distributions	\$0.00	\$0.00	\$0.00	\$20,225.00	\$0.00	\$20,225.00
Total LCFF Sources	\$5,758,947.00	\$0.00	\$5,758,947.00	\$3,472,813.46	\$0.00	\$3,472,813.46
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$1,907,850.84	\$1,907,850.84	\$0.00	\$707,249.84	\$707,249.84
Total Federal Revenues	\$0.00	\$1,907,850.84	\$1,907,850.84	\$0.00	\$707,249.84	\$707,249.84
Other State Revenues						
85500 Mandated Cost Reimbursements	\$14,994.00	\$0.00	\$14,994.00	\$14,994.00	\$0.00	\$14,994.00
85600 State Lottery Revenue	\$68,591.00	\$22,406.00	\$90,997.00	\$32,216.95	(\$690.24)	\$31,526.71
85900 All Other State Revenue	\$3,000.00	\$703,395.26	\$706,395.26	\$0.00	\$477,587.86	\$477,587.86
Total Other State Revenues	\$86,585.00	\$725,801.26	\$812,386.26	\$47,210.95	\$476,897.62	\$524,108.57
Other Local Revenues						
86250 Community Redevelopment Funds Not Subject to Revenue Lim	\$0.00	\$0.00	\$0.00	\$0.00	\$6,217.00	\$6,217.00
86600 Interest	\$25,000.00	\$0.00	\$25,000.00	\$15,587.04	\$0.00	\$15,587.04
86620 Net Increase (Decrease) in the Fair Value of Investments	(\$27,778.07)	\$0.00	(\$27,778.07)	(\$27,778.07)	\$0.00	(\$27,778.07)
86990 All Other Local Revenue	\$38,528.62	\$76,917.00	\$115,445.62	\$38,528.62	\$54,018.63	\$92,547.25
Total Other Local Revenues	\$35,750.55	\$76,917.00	\$112,667.55	\$26,337.59	\$60,235.63	\$86,573.22

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Budget Comparison Report

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by Fund

	2021 - 2022 Working Thru 3/3/2022		2021 - 2022 Actual Thru 3/3/2022	
	Unrestricted	Restricted	Unrestricted	Restricted
010 General Fund				
Total Revenues	\$5,881,282.55	\$2,710,569.10	\$8,591,851.65	\$3,546,362.00
Expenditures				\$1,244,383.09
				\$4,790,745.09
Certificated Salaries				
11000 Certificated Teachers' Salaries	\$1,673,512.00	\$577,221.78	\$2,250,733.78	\$972,723.34
11002 Substitute Teachers	\$50,000.00	\$0.00	\$50,000.00	\$29,762.16
12000 Certificated Pupil Support Salaries	\$105,375.00	\$2,800.00	\$108,175.00	\$71,738.00
13000 Certificated Supervisors and Administrators Salaries	\$263,575.00	\$7,300.00	\$270,875.00	\$175,371.14
19000 Other Certificated Salaries	\$6,000.00	\$0.00	\$6,000.00	\$4,000.00
Total Certificated Salaries	\$2,098,462.00	\$587,321.78	\$2,685,783.78	\$1,253,594.64
				\$341,027.18
				\$1,594,621.82
Classified Salaries				
21000 Classified Instructional Salaries	\$174,100.00	\$203,537.43	\$377,637.43	\$93,579.95
22000 Classified Support Salaries	\$250,481.60	\$81,946.70	\$332,428.30	\$155,312.13
23000 Classified Supervisors' and Administrators' Salaries	\$53,925.00	\$0.00	\$53,925.00	\$35,935.44
24000 Clerical, Technical and Office Staff Salaries	\$190,950.00	\$0.00	\$190,950.00	\$129,052.97
29000 Other Classified Salaries	\$0.00	\$137,802.37	\$137,802.37	\$0.00
Total Classified Salaries	\$669,456.60	\$423,286.50	\$1,092,743.10	\$413,880.49
				\$264,699.48
				\$678,579.97
Employee Benefits				
31010 State Teachers' Retirement System, certificated positions	\$353,525.00	\$324,662.20	\$678,187.20	\$205,305.95
31020 State Teachers' Retirement System, classified positions	\$3,000.00	\$2,831.73	\$5,831.73	\$1,881.73
32010 Public Employees Retirement System, certificated positions	\$1,800.00	\$224.00	\$2,024.00	\$1,208.25
32020 Public Employees' Retirement System, classified positions	\$147,269.70	\$93,488.43	\$240,758.13	\$80,179.75
33012 OASDI, Certificated Positions	\$1,300.00	\$301.00	\$1,601.00	\$987.27
33013 Medicare, Certificated Positions	\$30,500.00	\$8,262.41	\$38,762.41	\$18,084.76
33022 OASDI, classified positions	\$41,639.15	\$26,619.75	\$68,258.90	\$23,974.32
33023 Medicare, classified positions	\$9,859.16	\$6,388.35	\$16,247.51	\$5,949.98
34010 Health & Welfare Benefits, certificated positions	\$417,750.00	\$110,919.00	\$528,669.00	\$214,924.38
34020 Health & Welfare Benefits, classified positions	\$191,575.00	\$66,758.71	\$258,333.71	\$116,774.09
35010 State Unemployment Insurance, certificated positions	\$25,850.00	\$4,897.39	\$30,747.39	\$6,235.95
				\$1,705.23
				\$7,941.18

Budget Comparison Report

by Fund

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	2021 - 2022 Working Thru 3/3/2022		2021 - 2022 Actual Thru 3/3/2022	
	Unrestricted	Restricted	Unrestricted	Restricted
010 General Fund				
35020 State Unemployment Insurance, classified positions	\$8,328.16	\$4,574.47	\$12,902.63	\$1,323.21
36010 Worker's Compensation Insurance, certificated positions	\$47,875.00	\$12,308.14	\$60,183.14	\$6,651.59
36020 Worker's Compensation Insurance, classified positions	\$15,737.32	\$9,888.15	\$25,625.47	\$5,161.85
37010 OPEB, Allocated, certificated positions	\$46,875.00	\$10,851.91	\$57,726.91	\$5,486.84
37020 OPEB, Allocated, classified positions	\$15,535.15	\$9,594.39	\$25,129.54	\$4,258.71
37510 OPEB, Active Employees, certificated Positions	\$56,362.00	\$8,200.00	\$64,562.00	\$0.00
37520 OPEB, Active Employees, classified positions	\$15,825.00	\$6,625.00	\$22,450.00	\$0.00
39010 Other Benefits, certificated positions	\$133,328.04	\$0.00	\$133,328.04	\$0.00
Total Employee Benefits	\$1,563,933.68	\$707,395.03	\$2,271,328.71	\$244,092.76
				\$1,114,202.35
Books and Supplies				
42000 Books and Other Reference Materials	\$0.00	\$40,000.00	\$40,000.00	\$13,717.50
43000 Materials and Supplies	\$188,545.92	\$144,832.14	\$333,378.06	\$49,202.09
44000 Non-Capitalized Equipment	\$82,500.00	\$43,336.69	\$125,836.69	\$30,582.09
Total Books and Supplies	\$271,045.92	\$228,168.83	\$499,214.75	\$93,501.68
				\$298,928.94
Services, Other Operating Expenses				
52000 Travel and Conferences	\$9,100.00	\$1,168.00	\$10,268.00	\$257.49
53000 Dues and Memberships	\$8,200.00	\$0.00	\$8,200.00	\$0.00
54400 Pupil Insurance	\$1,100.00	\$0.00	\$1,100.00	\$0.00
54500 Other Insurance	\$52,000.00	\$0.00	\$52,000.00	\$0.00
55000 Operation and Housekeeping Services	\$90,000.00	\$0.00	\$90,000.00	\$0.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$54,000.00	\$10,000.00	\$64,000.00	\$4,393.47
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$258,958.59	\$274,114.96	\$533,073.55	\$186,170.88
58009 Pension Penalties & Interest	\$500.00	\$0.00	\$500.00	\$0.00
59000 Communications	\$57,200.00	\$0.00	\$57,200.00	\$0.00
Total Services, Other Operating Expenses	\$531,058.59	\$285,282.96	\$816,341.55	\$190,821.84
				\$547,468.09
Capital Outlay				
62000 Buildings and Improvement of Buildings	\$0.00	\$834,275.00	\$834,275.00	\$427,203.00
				\$0.00
				\$427,203.00

Budget Comparison Report

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by Fund

	2021 - 2022 Working Thru 3/3/2022		2021 - 2022 Actual Thru 3/3/2022	
	Unrestricted	Restricted	Unrestricted	Restricted
	Total		Total	
010 General Fund				
Total Capital Outlay	\$0.00	\$834,275.00	\$0.00	\$427,203.00
Other Outgo				
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$2,722.51	\$0.00	\$2,178.01	\$0.00
74380 Debt Service - Interest	\$109,106.26	\$0.00	\$55,178.13	\$0.00
74390 Other Debt Service - Principal	\$217,941.00	\$0.00	\$217,941.00	\$0.00
Total Other Outgo	\$329,769.77	\$0.00	\$275,297.14	\$0.00
Direct Support/Indirect Costs				
73100 Transfers of Indirect Costs	(\$2,239.00)	\$2,239.00	\$0.00	\$0.00
Total Direct Support/Indirect Costs	(\$2,239.00)	\$2,239.00	\$0.00	\$0.00
Total Expenditures	\$5,461,487.56	\$3,067,969.10	\$3,374,955.37	\$1,561,345.94
Excess (Deficiency) of Revenues	\$419,794.99	(\$357,400.00)	\$171,406.63	(\$316,962.85)
Other Financing Sources/Uses				
Transfers Out				
76160 From General Fund to Cafeteria Fund	\$36,000.00	\$0.00	\$0.00	\$0.00
Total Transfers Out	\$36,000.00	\$0.00	\$0.00	\$0.00
Contributions				
89800 Contributions from Unrestricted Resources	(\$717,650.00)	\$717,650.00	\$0.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$717,650.00)	\$717,650.00	\$0.00	\$0.00
Total Other Financing Sources/Uses	(\$753,650.00)	\$717,650.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	(\$333,855.01)	\$360,250.00	\$171,406.63	(\$316,962.85)
Beginning Balance				
Assets				
91100 Cash in County Treasury	\$2,797,607.26	\$410,653.73	\$2,797,607.26	\$410,653.73
91110 Fair Value Adjustment to Cash in County Treasury	\$27,778.07	\$0.00	\$27,778.07	\$0.00

Budget Comparison Report
by Fund

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	2021 - 2022 Working Thru 3/3/2022			2021 - 2022 Actual Thru 3/3/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
92001 Accounts Receivable Clearing	\$17,284.70	\$147,976.22	\$165,260.92	\$17,284.70	\$147,976.22	\$165,260.92
92009 County Wide Receivables - by COE	\$996,848.28	\$0.00	\$996,848.28	\$996,848.28	\$0.00	\$996,848.28
93100 Due From Other Funds	\$168.93	\$0.00	\$168.93	\$168.93	\$0.00	\$168.93
Total Assets	\$3,839,687.24	\$558,629.95	\$4,398,317.19	\$3,839,687.24	\$558,629.95	\$4,398,317.19
Liabilities						
95009 County Wide Liabilities - by COE	\$425,686.52	\$0.00	\$425,686.52	\$425,686.52	\$0.00	\$425,686.52
95010 Accounts Payable Clearing	\$49,180.01	\$94,169.59	\$143,349.60	\$49,180.01	\$94,169.59	\$143,349.60
95013 Deferred Wages Payable	\$138,393.01	\$0.00	\$138,393.01	\$138,393.01	\$0.00	\$138,393.01
95025 State Unemployment Insurance Payable	\$457.16	\$0.00	\$457.16	\$457.16	\$0.00	\$457.16
95051 Outlawed Employee Refunds & Voluntary Deductions	\$3,055.20	\$0.00	\$3,055.20	\$3,055.20	\$0.00	\$3,055.20
95053 STRS Excess Contributions Liability	\$6.40	\$0.00	\$6.40	\$6.40	\$0.00	\$6.40
96100 Due to Other Funds	\$449.97	\$0.00	\$449.97	\$449.97	\$0.00	\$449.97
96500 Unearned Revenue	\$0.00	\$53,021.92	\$53,021.92	\$0.00	\$53,021.92	\$53,021.92
Total Liabilities	\$617,228.27	\$147,191.51	\$764,419.78	\$617,228.27	\$147,191.51	\$764,419.78
Total Beginning Balance	\$3,222,458.97	\$411,438.44	\$3,633,897.41	\$3,222,458.97	\$411,438.44	\$3,633,897.41
Adjusted Beginning Balance	\$3,222,458.97	\$411,438.44	\$3,633,897.41	\$3,222,458.97	\$411,438.44	\$3,633,897.41
Ending Balance						
Assets						
91100 Cash in County Treasury	\$2,888,603.96	\$771,688.44	\$3,660,292.40	\$3,362,793.53	\$94,475.59	\$3,457,269.12
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91400 Cash Collections Awaiting Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92004 Due From Employees - Payroll Corrections	\$0.00	\$0.00	\$0.00	\$99.82	\$0.00	\$99.82
92005 Payroll Corrections - Employer Portion	\$0.00	\$0.00	\$0.00	(\$211.52)	\$0.00	(\$211.52)
92009 County Wide Receivables - by COE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$100,168.93	\$0.00	\$100,168.93
Total Assets	\$2,888,603.96	\$771,688.44	\$3,660,292.40	\$3,462,850.76	\$94,475.59	\$3,557,326.35
Liabilities						

Budget Comparison Report

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by Fund

	2021 - 2022 Working Thru 3/3/2022		2021 - 2022 Actual Thru 3/3/2022	
	Unrestricted	Restricted	Unrestricted	Restricted
010 General Fund				
95009 County Wide Liabilities - by COE	\$0.00	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$0.00	\$0.00	\$0.00	\$0.00
95013 Deferred Wages Payable	\$0.00	\$0.00	\$108,614.64	\$108,614.64
95024 Health & Welfare Payable	\$0.00	\$0.00	(\$46,797.90)	(\$46,797.90)
95025 State Unemployment Insurance Payable	\$0.00	\$0.00	\$2,998.28	\$2,998.28
95026 Workers Compensation Payable	\$0.00	\$0.00	\$424.28	\$424.28
95028 Retiree Benefits Payable	\$0.00	\$0.00	\$234.29	\$234.29
95051 Outlawed Employee Refunds & Voluntary Deductions	\$0.00	\$0.00	\$3,055.20	\$3,055.20
95053 STRS Excess Contributions Liability	\$0.00	\$0.00	\$6.40	\$6.40
96100 Due to Other Funds	\$0.00	\$0.00	\$449.97	\$449.97
96500 Unearned Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities	\$0.00	\$0.00	\$68,985.16	\$68,985.16
Total Ending Balance	\$2,888,603.96	\$771,688.44	\$3,393,865.60	\$94,475.59
Components of Ending Fund Balance				
Fund Balance, Nonspendable				
97200 Reserve for Encumbrances	\$17,809.55	\$3,365.13	\$17,809.55	\$3,365.13
Total Fund Balance, Nonspendable	\$17,809.55	\$3,365.13	\$17,809.55	\$3,365.13
Fund Balance, Unassigned				
97890 Reserve for Economic Uncertainties	\$302,872.21	\$0.00	\$302,872.21	\$0.00
97900 Undesignated/Unappropriated	(\$1,159,823.43)	\$364,238.00	(\$654,561.79)	(\$312,974.85)
97910 Beginning Fund Balance	\$3,222,458.97	\$411,438.44	\$3,222,458.97	\$411,438.44
Total Fund Balance, Unassigned	\$2,365,507.75	\$775,676.44	\$2,870,769.39	\$98,463.59
Budgetary and Other Accounts				
98100 Estimated Revenue	(\$5,193,152.27)	(\$2,860,020.10)	(\$5,193,152.27)	(\$2,860,020.10)
98200 Appropriations	\$5,716,248.48	\$2,856,032.10	\$5,716,248.48	\$2,856,032.10
98300 Encumbrances	(\$17,809.55)	(\$3,365.13)	(\$17,809.55)	(\$3,365.13)
Total Budgetary and Other Accounts	\$505,286.66	(\$7,353.13)	\$505,286.66	(\$7,353.13)
Total Components of Ending Fund Balance	\$2,888,603.96	\$771,688.44	\$3,393,865.60	\$94,475.59

Budget Comparison Report

BCR600

3/3/2022

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by Fund

2021 - 2022 Working Thru 3/3/2022		2021 - 2022 Actual Thru 3/3/2022	
Unrestricted	Restricted	Unrestricted	Restricted
	Total		Total

County Fund	District Fund Number	Current Cash 9110	Previous Total Payroll Objects	Percentage (%)
636	36 0100 General Fund	\$3,457,269.12	\$432,080.92	800.14
ASM	36 1300 Cafeteria Special Revenue Fund	\$106,323.42	\$18,029.79	589.71
None	36 2110 Building Fund #1	\$0.00		
None	36 2160 Non-Treasury COP/ Trustee Building Fund #2	\$0.00		
ATQ	36 2510 Developer Fees Fund	\$41,117.46		
ADO	36 3510 County School Facilities Fund - Modernization	\$319,644.22		
None	36 5610 Non-Treasury Debt Service COP/Revenue Bonds	\$0.00		
None	36 5620 Non-Treasury Debt Service COP/Revenue Bonds #2	\$0.00		
		\$3,924,354.22		

Report Total

Budget Revision Report

Control Number: 30349256

Fund:	0100	General Fund	Account Classification	Approved / Revised	Change Amount	Proposed Budget
Revenues						
LCFF Sources						
			010-00000-0-00000-00000-80190-0	\$16,869.72	(\$16,869.72)	\$0.00
Federal Revenues				Total:	(\$16,869.72)	\$0.00
			010-30100-2-00000-00000-82900-0	\$322,096.00	(\$185.00)	\$321,911.00
			010-32120-0-00000-00000-82900-0	\$996,628.10	\$1,936.00	\$998,564.10
			010-32130-0-00000-00000-82900-0	\$0.00	\$241,824.00	\$241,824.00
			010-32150-0-00000-00000-82900-0	\$7,590.00	\$2,530.00	\$10,120.00
			010-32160-0-00000-00000-82900-0	\$0.00	\$54,111.00	\$54,111.00
			010-32170-0-00000-00000-82900-0	\$0.00	\$12,419.00	\$12,419.00
			010-32180-0-00000-00000-82900-0	\$0.00	\$35,274.00	\$35,274.00
			010-32190-0-00000-00000-82900-0	\$0.00	\$60,806.00	\$60,806.00
			010-40350-2-00000-00000-82900-0	\$25,660.00	(\$33.00)	\$25,627.00
			010-41260-2-00000-00000-82900-0	\$0.00	\$11,095.00	\$11,095.00
			010-41270-2-00000-00000-82900-0	\$23,742.00	\$28.00	\$23,770.00
Other State Revenues				Total:	\$419,805.00	\$1,795,521.10
			010-62660-0-00000-00000-85900-0	\$0.00	\$135,744.00	\$135,744.00
Total Revenues				Total:	\$135,744.00	\$135,744.00
Expenditures						
Certificated Salaries						
			010-00000-0-00000-27000-13000-0	\$165,700.00	\$50,550.00	\$216,250.00
			010-00000-0-00000-71500-13000-0	\$46,700.00	\$625.00	\$47,325.00
			010-00000-0-11100-10000-11000-0	\$274,525.00	(\$101,525.00)	\$173,000.00
			010-00000-0-11100-10000-11002-0	\$45,000.00	\$5,000.00	\$50,000.00
			010-07200-0-00000-72000-19000-0	\$1,000.00	(\$1,000.00)	\$0.00
			010-07200-0-11100-10000-11000-0	\$449,964.00	(\$203,989.00)	\$245,975.00

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Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-39000-12000-0	\$109,575.00	(\$4,200.00)	\$105,375.00
010-14000-0-11100-10000-11000-0	\$1,090,162.00	(\$7,150.00)	\$1,083,012.00
010-30100-2-11100-10000-11000-0	\$0.00	\$800.00	\$800.00
010-32120-0-11100-10000-11000-0	\$28,600.00	\$171,525.00	\$200,125.00
010-32160-0-11100-10000-11000-0	\$0.00	\$37,552.00	\$37,552.00
010-32170-0-11100-10000-11000-0	\$0.00	\$8,618.00	\$8,618.00
010-32180-0-11100-10000-11000-0	\$0.00	\$24,479.00	\$24,479.00
010-32190-0-11100-10000-11000-0	\$0.00	\$42,198.00	\$42,198.00
010-42030-1-11100-10000-11000-0	\$14,143.00	\$133.78	\$14,276.78
010-74220-0-11100-10000-11000-0	\$72,950.00	(\$150.00)	\$72,800.00
010-74250-0-11100-10000-11000-0	\$95,000.00	\$15,812.00	\$110,812.00
Total:	\$2,393,319.00	\$39,278.78	\$2,432,597.78
Classified Salaries			
010-00000-0-00000-27000-24000-0	\$150,775.00	\$3,700.00	\$154,475.00
010-00000-0-00000-36000-22000-0	\$55,175.00	\$13,900.00	\$69,075.00
010-00000-0-00000-72000-23000-0	\$53,650.00	\$275.00	\$53,925.00
010-00000-0-00000-82000-22000-0	\$69,250.00	\$3,850.00	\$73,100.00
010-07200-0-00000-27000-24000-0	\$32,525.00	(\$450.00)	\$32,075.00
010-07200-0-00000-72000-24000-0	\$746.30	\$3,653.70	\$4,400.00
010-07200-0-11100-10000-21000-0	\$182,300.00	(\$13,200.00)	\$169,100.00
010-07200-0-11100-24203-22000-0	\$26,425.00	\$5,375.00	\$31,800.00
010-07200-0-11100-31300-22000-0	\$26,425.00	(\$1,950.00)	\$24,475.00
010-07200-0-11100-31400-22000-0	\$38,025.00	\$12,375.00	\$50,400.00
010-07200-0-11100-39000-22000-0	\$7,575.00	(\$6,943.40)	\$631.60
010-30100-2-11100-10000-21000-0	\$151,148.00	(\$2,605.97)	\$148,542.03
010-32120-0-00000-36000-22000-0	\$15,936.25	(\$9,373.83)	\$6,562.42
010-32120-0-00000-81100-22000-0	\$12,925.00	(\$9,036.50)	\$3,888.50
010-74220-0-00000-82000-22000-0	\$0.00	\$205.94	\$205.94
010-74250-0-11100-10000-21000-0	\$0.00	\$7,816.23	\$7,816.23
010-74260-0-11100-10000-21000-0	\$27,253.00	\$649.85	\$27,902.85
010-81500-0-00000-81100-22000-0	\$68,000.00	\$3,050.00	\$71,050.00
Total:	\$918,133.55	\$11,291.02	\$929,424.57
Employee Benefits			

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-27000-31010-0	\$28,050.00	\$7,350.00	\$35,400.00
010-00000-0-00000-27000-33013-0	\$2,400.00	\$750.00	\$3,150.00
010-00000-0-00000-27000-33022-0	\$9,350.00	\$2,500.00	\$9,600.00
010-00000-0-00000-27000-33023-0	\$2,200.00	\$50.00	\$2,250.00
010-00000-0-00000-27000-34010-0	\$10,000.00	\$7,425.00	\$17,425.00
010-00000-0-00000-27000-35010-0	\$2,050.00	\$625.00	\$2,675.00
010-00000-0-00000-27000-35020-0	\$1,875.00	\$25.00	\$1,900.00
010-00000-0-00000-27000-36010-0	\$3,825.00	\$1,150.00	\$4,975.00
010-00000-0-00000-27000-36020-0	\$3,475.00	\$75.00	\$3,550.00
010-00000-0-00000-27000-37010-0	\$3,825.00	\$1,150.00	\$4,975.00
010-00000-0-00000-27000-37020-0	\$3,475.00	\$100.00	\$3,575.00
010-00000-0-00000-27000-37510-0	\$3,825.00	\$2,725.00	\$6,550.00
010-00000-0-00000-36000-33022-0	\$3,425.00	\$875.00	\$4,300.00
010-00000-0-00000-36000-33023-0	\$800.00	\$225.00	\$1,025.00
010-00000-0-00000-36000-35020-0	\$700.00	\$150.00	\$850.00
010-00000-0-00000-36000-36020-0	\$1,275.00	\$325.00	\$1,600.00
010-00000-0-00000-36000-37020-0	\$1,275.00	\$325.00	\$1,600.00
010-00000-0-00000-36000-37520-0	\$2,425.00	\$2,325.00	\$4,750.00
010-00000-0-00000-71500-31010-0	\$7,900.00	\$125.00	\$8,025.00
010-00000-0-00000-71500-35010-0	\$575.00	\$25.00	\$600.00
010-00000-0-00000-71500-36010-0	\$1,075.00	\$25.00	\$1,100.00
010-00000-0-00000-71500-37010-0	\$1,075.00	\$25.00	\$1,100.00
010-00000-0-00000-72000-32020-0	\$12,300.00	\$300.00	\$12,600.00
010-00000-0-00000-72000-33022-0	\$3,350.00	\$75.00	\$3,425.00
010-00000-0-00000-72000-36020-0	\$1,250.00	\$25.00	\$1,275.00
010-00000-0-00000-72000-37020-0	\$1,250.00	\$25.00	\$1,275.00
010-00000-0-00000-82000-32020-0	\$15,875.00	\$875.00	\$16,750.00
010-00000-0-00000-82000-33022-0	\$4,300.00	\$250.00	\$4,550.00
010-00000-0-00000-82000-33023-0	\$1,025.00	\$50.00	\$1,075.00
010-00000-0-00000-82000-35020-0	\$875.00	\$25.00	\$900.00
010-00000-0-00000-82000-36020-0	\$1,600.00	\$100.00	\$1,700.00
010-00000-0-00000-82000-37020-0	\$1,600.00	\$100.00	\$1,700.00
010-00000-0-11100-10000-31010-0	\$46,450.00	(\$8,700.00)	\$37,750.00
010-00000-0-11100-10000-33013-0	\$4,000.00	(\$750.00)	\$3,250.00
010-00000-0-11100-10000-34010-0	\$66,575.00	(\$8,875.00)	\$57,700.00

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-11100-10000-35010-0	\$3,400.00	(\$650.00)	\$2,750.00
010-00000-0-11100-10000-36010-0	\$5,950.00	(\$1,150.00)	\$4,800.00
010-00000-0-11100-10000-37010-0	\$5,025.00	(\$1,300.00)	\$3,725.00
010-00000-0-11100-10000-37020-0	\$0.00	\$100.00	\$100.00
010-00000-0-11100-10000-37510-0	\$8,950.00	(\$1,200.00)	\$7,750.00
010-07200-0-00000-27000-32020-0	\$7,450.00	(\$100.00)	\$7,350.00
010-07200-0-00000-27000-33022-0	\$2,025.00	(\$25.00)	\$2,000.00
010-07200-0-00000-72000-31010-0	\$169.20	(\$169.20)	\$0.00
010-07200-0-00000-72000-33013-0	\$14.50	(\$14.50)	\$0.00
010-07200-0-00000-72000-33022-0	\$46.26	\$228.74	\$275.00
010-07200-0-00000-72000-33023-0	\$10.83	\$64.17	\$75.00
010-07200-0-00000-72000-35010-0	\$5.00	(\$5.00)	\$0.00
010-07200-0-00000-72000-35020-0	\$3.74	\$71.26	\$75.00
010-07200-0-00000-72000-36010-0	\$19.50	(\$19.50)	\$0.00
010-07200-0-00000-72000-36020-0	\$14.56	\$110.44	\$125.00
010-07200-0-00000-72000-37010-0	\$16.08	(\$16.08)	\$0.00
010-07200-0-00000-72000-37020-0	\$12.01	\$112.99	\$125.00
010-07200-0-11100-10000-31010-0	\$79,500.00	(\$37,875.00)	\$41,625.00
010-07200-0-11100-10000-31020-0	\$2,150.00	\$850.00	\$3,000.00
010-07200-0-11100-10000-32020-0	\$41,775.00	(\$3,025.00)	\$38,750.00
010-07200-0-11100-10000-33013-0	\$6,825.00	(\$3,250.00)	\$3,575.00
010-07200-0-11100-10000-33022-0	\$11,325.00	(\$825.00)	\$10,500.00
010-07200-0-11100-10000-33023-0	\$2,650.00	(\$175.00)	\$2,475.00
010-07200-0-11100-10000-35010-0	\$5,800.00	(\$2,775.00)	\$3,025.00
010-07200-0-11100-10000-35020-0	\$2,250.00	(\$150.00)	\$2,100.00
010-07200-0-11100-10000-36010-0	\$10,800.00	(\$5,150.00)	\$5,650.00
010-07200-0-11100-10000-36020-0	\$4,200.00	(\$100.00)	\$4,100.00
010-07200-0-11100-10000-37010-0	\$5,050.00	\$625.00	\$5,675.00
010-07200-0-11100-10000-37020-0	\$4,200.00	(\$300.00)	\$3,900.00
010-07200-0-11100-24203-32020-0	\$6,062.00	\$1,238.00	\$7,300.00
010-07200-0-11100-24203-33022-0	\$1,650.00	\$325.00	\$1,975.00
010-07200-0-11100-24203-33023-0	\$387.00	\$88.00	\$475.00
010-07200-0-11100-24203-34020-0	\$8,713.00	\$4,362.00	\$13,075.00
010-07200-0-11100-24203-35020-0	\$325.00	\$75.00	\$400.00
010-07200-0-11100-24203-36020-0	\$613.00	\$137.00	\$750.00

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-24203-37020-0	\$613.00	\$137.00	\$750.00
010-07200-0-11100-31300-32020-0	\$6,063.00	(\$438.00)	\$5,625.00
010-07200-0-11100-31300-33022-0	\$1,650.00	(\$125.00)	\$1,525.00
010-07200-0-11100-31300-33023-0	\$387.00	(\$12.00)	\$375.00
010-07200-0-11100-31300-34020-0	\$8,713.00	(\$4,338.00)	\$4,375.00
010-07200-0-11100-31300-36020-0	\$613.00	(\$38.00)	\$575.00
010-07200-0-11100-31300-37020-0	\$613.00	(\$38.00)	\$575.00
010-07200-0-11100-31300-37520-0	\$2,337.00	(\$1,737.00)	\$600.00
010-07200-0-11100-31400-32020-0	\$8,725.00	\$2,825.00	\$11,550.00
010-07200-0-11100-31400-33022-0	\$2,375.00	\$750.00	\$3,125.00
010-07200-0-11100-31400-33023-0	\$575.00	\$175.00	\$750.00
010-07200-0-11100-31400-35020-0	\$475.00	\$150.00	\$625.00
010-07200-0-11100-31400-36020-0	\$875.00	\$300.00	\$1,175.00
010-07200-0-11100-31400-37020-0	\$875.00	\$300.00	\$1,175.00
010-07200-0-11100-39000-31010-0	\$18,550.00	(\$700.00)	\$17,850.00
010-07200-0-11100-39000-32020-0	\$1,750.00	(\$1,605.30)	\$144.70
010-07200-0-11100-39000-33013-0	\$1,600.00	(\$50.00)	\$1,550.00
010-07200-0-11100-39000-33022-0	\$475.00	(\$435.85)	\$39.15
010-07200-0-11100-39000-33023-0	\$125.00	(\$115.84)	\$9.16
010-07200-0-11100-39000-35010-0	\$1,350.00	(\$50.00)	\$1,300.00
010-07200-0-11100-39000-35020-0	\$100.00	(\$96.84)	\$3.16
010-07200-0-11100-39000-36010-0	\$2,525.00	(\$100.00)	\$2,425.00
010-07200-0-11100-39000-36020-0	\$175.00	(\$162.68)	\$12.32
010-07200-0-11100-39000-37010-0	\$2,525.00	(\$100.00)	\$2,425.00
010-07200-0-11100-39000-37020-0	\$175.00	(\$164.85)	\$10.15
010-14000-0-11100-10000-31010-0	\$185,175.00	(\$2,350.00)	\$182,825.00
010-14000-0-11100-10000-33013-0	\$15,800.00	(\$125.00)	\$15,675.00
010-14000-0-11100-10000-34010-0	\$229,275.00	\$8,875.00	\$238,150.00
010-14000-0-11100-10000-35010-0	\$13,400.00	(\$100.00)	\$13,300.00
010-14000-0-11100-10000-36010-0	\$25,000.00	(\$175.00)	\$24,825.00
010-14000-0-11100-10000-37010-0	\$25,050.00	(\$175.00)	\$24,875.00
010-14000-0-11100-10000-37510-0	\$30,800.00	\$1,200.00	\$32,000.00
010-30100-2-11100-10000-31010-0	\$0.00	\$135.36	\$135.36
010-30100-2-11100-10000-31020-0	\$0.00	\$1,626.55	\$1,626.55
010-30100-2-11100-10000-33013-0	\$0.00	\$11.60	\$11.60

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-2-11100-10000-35010-0	\$0.00	\$4.00	\$4.00
010-30100-2-11100-10000-36010-0	\$0.00	\$15.60	\$15.60
010-30100-2-11100-10000-37010-0	\$0.00	\$12.86	\$12.86
010-30100-2-11350-10000-33013-0	\$575.00	(\$285.00)	\$290.00
010-32120-0-00000-36000-33022-0	\$800.00	(\$800.00)	\$0.00
010-32120-0-00000-36000-33023-0	\$200.00	(\$104.85)	\$95.15
010-32120-0-00000-36000-34020-0	\$4,500.00	(\$4,500.00)	\$0.00
010-32120-0-00000-36000-35020-0	\$175.00	(\$142.18)	\$32.82
010-32120-0-00000-36000-36020-0	\$300.00	(\$172.00)	\$128.00
010-32120-0-00000-36000-37020-0	\$300.00	(\$194.42)	\$105.58
010-32120-0-00000-81100-32020-0	\$900.00	(\$9.14)	\$890.86
010-32120-0-00000-81100-33022-0	\$800.00	(\$558.91)	\$241.09
010-32120-0-00000-81100-33023-0	\$200.00	(\$143.62)	\$56.38
010-32120-0-00000-81100-34020-0	\$4,500.00	(\$4,500.00)	\$0.00
010-32120-0-00000-81100-35020-0	\$175.00	(\$155.55)	\$19.45
010-32120-0-00000-81100-36020-0	\$300.00	(\$224.15)	\$75.85
010-32120-0-00000-81100-37020-0	\$300.00	(\$237.43)	\$62.57
010-32120-0-11100-10000-31010-0	\$4,850.00	\$29,025.00	\$33,875.00
010-32120-0-11100-10000-33012-0	\$0.00	\$125.00	\$125.00
010-32120-0-11100-10000-33013-0	\$425.00	\$2,500.00	\$2,925.00
010-32120-0-11100-10000-34010-0	\$8,725.00	\$52,200.00	\$60,925.00
010-32120-0-11100-10000-35010-0	\$375.00	\$2,100.00	\$2,475.00
010-32120-0-11100-10000-36010-0	\$675.00	\$3,925.00	\$4,600.00
010-32120-0-11100-10000-37010-0	\$675.00	\$3,950.00	\$4,625.00
010-32120-0-11100-10000-37510-0	\$1,175.00	\$7,025.00	\$8,200.00
010-32160-0-11100-10000-31010-0	\$0.00	\$6,090.00	\$6,090.00
010-32160-0-11100-10000-33013-0	\$0.00	\$545.00	\$545.00
010-32160-0-11100-10000-34010-0	\$0.00	\$8,400.00	\$8,400.00
010-32160-0-11100-10000-35010-0	\$0.00	\$188.00	\$188.00
010-32160-0-11100-10000-36010-0	\$0.00	\$732.00	\$732.00
010-32160-0-11100-10000-37010-0	\$0.00	\$604.00	\$604.00
010-32170-0-11100-10000-31010-0	\$0.00	\$1,406.00	\$1,406.00
010-32170-0-11100-10000-33013-0	\$0.00	\$125.00	\$125.00
010-32170-0-11100-10000-34010-0	\$0.00	\$1,920.00	\$1,920.00
010-32170-0-11100-10000-35010-0	\$0.00	\$43.00	\$43.00

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32170-0-11100-10000-36010-0	\$0.00	\$168.00	\$168.00
010-32170-0-11100-10000-37010-0	\$0.00	\$139.00	\$139.00
010-32180-0-11100-10000-31010-0	\$0.00	\$3,976.00	\$3,976.00
010-32180-0-11100-10000-33013-0	\$0.00	\$355.00	\$355.00
010-32180-0-11100-10000-34010-0	\$0.00	\$5,470.00	\$5,470.00
010-32180-0-11100-10000-35010-0	\$0.00	\$122.00	\$122.00
010-32180-0-11100-10000-36010-0	\$0.00	\$478.00	\$478.00
010-32180-0-11100-10000-37010-0	\$0.00	\$394.00	\$394.00
010-32190-0-11100-10000-31010-0	\$0.00	\$6,853.00	\$6,853.00
010-32190-0-11100-10000-33013-0	\$0.00	\$612.00	\$612.00
010-32190-0-11100-10000-34010-0	\$0.00	\$9,430.00	\$9,430.00
010-32190-0-11100-10000-35010-0	\$0.00	\$211.00	\$211.00
010-32190-0-11100-10000-36010-0	\$0.00	\$823.00	\$823.00
010-32190-0-11100-10000-37010-0	\$0.00	\$679.00	\$679.00
010-42030-1-11100-10000-31010-0	\$2,393.00	(\$41.47)	\$2,351.53
010-42030-1-11100-10000-33013-0	\$205.00	\$2.01	\$207.01
010-42030-1-11100-10000-35010-0	\$170.00	(\$98.61)	\$71.39
010-42030-1-11100-10000-36010-0	\$276.00	\$2.46	\$278.46
010-42030-1-11100-10000-37010-0	\$227.81	\$1.83	\$229.64
010-74220-0-00000-27000-31010-0	\$473.76	(\$242.76)	\$231.00
010-74220-0-00000-27000-35010-0	\$34.44	(\$20.44)	\$14.00
010-74220-0-00000-27000-36010-0	\$64.30	(\$9.69)	\$54.61
010-74220-0-00000-27000-37010-0	\$64.40	(\$19.35)	\$45.05
010-74220-0-00000-82000-33023-0	\$0.00	\$2.99	\$2.99
010-74220-0-00000-82000-35020-0	\$0.00	\$1.03	\$1.03
010-74220-0-00000-82000-36020-0	\$0.00	\$4.02	\$4.02
010-74220-0-00000-82000-37020-0	\$0.00	\$3.32	\$3.32
010-74220-0-11100-10000-31010-0	\$12,342.76	(\$9,801.76)	\$2,541.00
010-74220-0-11100-10000-33013-0	\$1,058.60	(\$3.00)	\$1,055.60
010-74220-0-11100-10000-35010-0	\$896.44	(\$532.44)	\$364.00
010-74220-0-11100-10000-36010-0	\$1,674.85	(\$254.99)	\$1,419.86
010-74220-0-11100-10000-37010-0	\$1,677.40	(\$506.09)	\$1,171.31
010-74220-0-11100-39000-31010-0	\$473.76	(\$242.76)	\$231.00
010-74220-0-11100-39000-35010-0	\$34.44	(\$20.44)	\$14.00
010-74220-0-11100-39000-36010-0	\$64.30	(\$9.69)	\$54.61

Budget Revision Report

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Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-74220-0-11100-39000-37010-0	\$64.40	(\$19.35)	\$45.05
010-74250-0-11100-10000-31010-0	\$16,075.00	\$1,818.31	\$17,893.31
010-74250-0-11100-10000-33012-0	\$50.00	(\$19.00)	\$31.00
010-74250-0-11100-10000-33013-0	\$1,400.00	\$207.00	\$1,607.00
010-74250-0-11100-10000-33022-0	\$0.00	\$564.57	\$564.57
010-74250-0-11100-10000-33023-0	\$0.00	\$117.92	\$117.92
010-74250-0-11100-10000-34010-0	\$27,950.00	(\$3,176.00)	\$24,774.00
010-74250-0-11100-10000-35010-0	\$1,175.00	(\$621.00)	\$554.00
010-74250-0-11100-10000-35020-0	\$0.00	\$28.60	\$28.60
010-74250-0-11100-10000-36010-0	\$2,200.00	(\$39.00)	\$2,161.00
010-74250-0-11100-10000-36020-0	\$0.00	\$71.70	\$71.70
010-74250-0-11100-10000-37010-0	\$2,100.00	(\$317.00)	\$1,783.00
010-74250-0-11100-10000-37020-0	\$0.00	\$24.67	\$24.67
010-74260-0-11100-10000-32020-0	\$6,244.00	(\$871.85)	\$5,372.15
010-74260-0-11100-10000-33022-0	\$1,690.00	(\$40.00)	\$1,650.00
010-74260-0-11100-10000-33023-0	\$395.00	\$5.00	\$400.00
010-74260-0-11100-10000-35020-0	\$136.00	\$14.00	\$150.00
010-74260-0-11100-10000-36020-0	\$561.00	\$64.00	\$625.00
010-74260-0-11100-10000-37020-0	\$371.00	\$179.00	\$550.00
010-81500-0-00000-81100-32020-0	\$15,575.00	\$700.00	\$16,275.00
010-81500-0-00000-81100-33022-0	\$4,225.00	\$200.00	\$4,425.00
010-81500-0-00000-81100-33023-0	\$1,000.00	\$50.00	\$1,050.00
010-81500-0-00000-81100-35020-0	\$850.00	\$25.00	\$875.00
010-81500-0-00000-81100-36020-0	\$1,575.00	\$75.00	\$1,650.00
010-81500-0-00000-81100-37020-0	\$1,575.00	\$75.00	\$1,650.00
Total:	\$1,209,718.34	\$88,915.42	\$1,298,633.76

Books and Supplies

010-00008-0-00000-31400-43000-0	\$500.00	(\$154.08)	\$345.92
010-30100-2-11350-10000-43000-0	\$0.00	\$100.00	\$100.00
010-32100-0-11100-10000-43000-0	\$0.00	\$24.00	\$24.00
010-32120-0-00000-24200-43000-0	\$150.00	\$1,936.00	\$2,086.00
010-32120-0-11100-10000-43000-0	\$35,000.00	(\$1,229.64)	\$33,770.36
010-32120-0-11100-10000-44000-0	\$15,000.00	(\$632.63)	\$14,367.37
010-32150-0-11100-10000-43000-0	\$7,590.00	(\$7,590.00)	\$0.00

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32150-0-11100-10000-44000-0	\$0.00	\$10,120.00	\$10,120.00
010-41260-2-11100-10000-43000-0	\$0.00	\$11,095.00	\$11,095.00
010-41270-2-11100-10000-43000-0	\$23,742.00	\$28.00	\$23,770.00
010-74220-0-11100-10000-43000-0	\$2,469.29	(\$2,233.86)	\$235.43
010-74220-0-11100-10000-44000-0	\$0.00	\$13,849.32	\$13,849.32
010-81500-0-00000-81100-43000-0	\$46,525.00	(\$16,525.00)	\$30,000.00
Total:	\$130,976.29	\$8,787.11	\$139,763.40
Services, Other Operating Expenses			
010-00000-0-00000-27000-59000-0	\$10,000.00	\$1,000.00	\$11,000.00
010-00000-0-00000-36000-57103-0	(\$32,050.00)	\$12,050.00	(\$20,000.00)
010-00000-0-00000-72000-59000-0	\$14,000.00	\$3,000.00	\$17,000.00
010-00000-0-11100-10000-57103-0	\$32,050.00	(\$12,050.00)	\$20,000.00
010-00000-0-11100-10000-59000-0	\$20,000.00	\$9,200.00	\$29,200.00
010-00008-0-00000-31400-58000-0	\$5,000.00	\$7,397.64	\$12,397.64
010-32120-0-11100-10000-58000-0	\$11,619.00	(\$3,135.15)	\$8,483.85
010-40350-2-11100-10000-58000-0	\$25,660.00	(\$33.00)	\$25,627.00
010-74250-0-11100-31300-58000-0	\$1,007.00	(\$1,007.00)	\$0.00
010-81500-0-00000-81100-56000-0	\$35,000.00	(\$25,000.00)	\$10,000.00
010-81500-0-00000-81100-58000-0	\$60,000.00	\$20,000.00	\$80,000.00
Total:	\$182,286.00	\$11,422.49	\$193,708.49
Capital Outlay			
010-32120-0-00000-85000-62000-0	\$641,500.00	(\$237,225.00)	\$404,275.00
010-81500-0-00000-85000-62000-0	\$400,000.00	\$30,000.00	\$430,000.00
Total:	\$1,041,500.00	(\$207,225.00)	\$834,275.00
Other Outgo			
010-07200-0-00000-91000-74380-0	\$63,800.00	\$45,106.26	\$108,906.26
010-07200-0-00000-91000-74390-0	\$185,400.00	(\$40,400.00)	\$145,000.00
Total:	\$249,200.00	\$4,706.26	\$253,906.26
Total Expenditures	\$6,125,133.18	(\$42,823.92)	\$6,082,309.26
Other Financing Sources/Uses			
Transfers Out			

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-93000-76160-0	\$0.00	\$36,000.00	\$36,000.00
Total:	\$0.00	\$36,000.00	\$36,000.00
Contributions			
010-00000-0-00000-00000-89800-0	(\$2,691,702.00)	(\$12,650.00)	(\$2,704,352.00)
010-81500-0-00000-00000-89800-0	\$685,000.00	\$12,650.00	\$697,650.00
Total:	(\$2,006,702.00)	\$0.00	(\$2,006,702.00)
Budgeted Unappropriated Fund Balance before this adjustment:		\$3,114,789.20	
Total Adjustment to Unappropriated Fund Balance:		\$545,503.20	
Budgeted Unappropriated Fund Balance after this adjustment:		\$3,660,292.40	

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 1300 Cafeteria Special Revenue Fund Expenditures			
Employee Benefits			
130-53100-0-00000-82000-32020-0	\$6,000.00	\$175.00	\$6,175.00
Total:	\$6,000.00	\$175.00	\$6,175.00
Books and Supplies			
130-53100-0-00000-37000-43000-0	\$20,000.00	\$9,000.00	\$29,000.00
130-53100-0-00000-37000-47000-0	\$107,551.53	\$52,448.47	\$160,000.00
Total:	\$127,551.53	\$61,448.47	\$189,000.00
Services, Other Operating Expenses			
130-53100-0-00000-82000-58000-0	\$25,000.00	(\$5,000.00)	\$20,000.00
Total:	\$25,000.00	(\$5,000.00)	\$20,000.00
Total Expenditures	\$158,551.53	\$56,623.47	\$215,175.00
Other Financing Sources/Uses			
Transfers In			
130-53100-0-00000-00000-89160-0	\$0.00	\$36,000.00	\$36,000.00
Total:	\$0.00	\$36,000.00	\$36,000.00
Budgeted Unappropriated Fund Balance before this adjustment:		\$69,855.99	
Total Adjustment to Unappropriated Fund Balance:		(\$20,623.47)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$49,232.52	

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 2510 Developer Fees Fund			
Revenues			
Other Local Revenues			
251-99620-0-00000-00000-86600-0	\$0.00	\$208.91	\$208.91
251-99620-0-00000-00000-86620-0	\$0.00	(\$329.21)	(\$329.21)
251-99620-0-00000-00000-86810-0	\$0.00	\$2,886.05	\$2,886.05
Total Revenues	Total:	\$2,765.75	\$2,765.75
		\$2,765.75	\$2,765.75

Budgeted Unappropriated Fund Balance before this adjustment:

\$38,351.71

Total Adjustment to Unappropriated Fund Balance:

\$2,765.75

Budgeted Unappropriated Fund Balance after this adjustment:

\$41,117.46

Budget Revision Report

Bdg Revision Final

Control Number: 30349256

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on 3/8/2022, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.


Authorized by:  _____
(County Office Use Only)
Updated at County Office on ___/___/___ by _____

Exhibit F 3-8-22

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: [Signature] Date: 3-8-22
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: 3-8-22 Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Niguel Baxter Telephone: 559-784-6769
Title: Business Manager E-mail: niguelb@pleasant-view.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 first interim.		X

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

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

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

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
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				
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	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
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				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SI/AI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,482,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,856.00	86,585.00	47,210.95	86,585.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	35,750.55	26,337.59	35,750.55	0.00	0.0%
5) TOTAL, REVENUES			5,618,755.00	5,898,152.27	3,228,955.93	5,881,282.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,266,987.00	2,360,151.00	1,086,466.78	2,098,462.00	261,689.00	11.1%
2) Classified Salaries		2000-2999	604,400.00	648,871.30	359,966.53	669,456.60	(20,585.30)	-3.2%
3) Employee Benefits		3000-3999	1,400,724.00	1,602,740.72	763,750.82	1,563,933.68	38,807.04	2.4%
4) Books and Supplies		4000-4999	140,091.00	271,200.00	189,689.06	271,045.92	154.08	0.1%
5) Services and Other Operating Expenditures		5000-5999	464,900.00	510,460.95	320,378.02	531,058.59	(20,597.64)	-4.0%
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	322,341.00	325,063.51	275,841.64	329,769.77	(4,706.26)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,245.00)	(2,239.00)	0.00	(2,239.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,187,198.00	5,716,248.48	2,996,092.85	5,461,487.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			431,557.00	181,903.79	232,863.08	419,794.99		
D. OTHER FINANCING SOURCES/USES								
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	36,000.00	(36,000.00)	New
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	(240,000.00)	(705,000.00)	0.00	(717,650.00)	(12,650.00)	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(240,000.00)	(705,000.00)	0.00	(753,650.00)		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			191,557.00	(523,096.21)	232,863.08	(333,855.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,222,458.97	3,222,458.97	3,222,458.97	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)				3,222,458.97	3,222,458.97	3,222,458.97		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,222,458.97	3,222,458.97	3,222,458.97		
2) Ending Balance, June 30 (E + F1e)				3,414,015.97	2,899,362.76	2,888,603.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	3,414,015.97	2,899,362.76	2,888,603.96		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,293,129.00	3,801,572.00	2,406,856.65	3,801,572.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	869,298.00	1,614,662.00	538,088.00	1,614,662.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	16,869.72	16,869.72	0.00	(16,869.72)	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	894.77	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	320,472.00	342,713.00	143,396.41	342,713.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	16,627.43	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,482.24	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	5,219.17	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	24,973.00	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			5,482,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,482,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
State Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	14,265.00	14,994.00	14,994.00	14,994.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,591.00	68,591.00	32,216.95	68,591.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,856.00	86,585.00	47,210.95	86,585.00	0.00	0.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
		Secured Roll	8615	0.00	0.00	0.00	0.00	
		Unsecured Roll	8616	0.00	0.00	0.00	0.00	
		Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	
		Supplemental Taxes	8618	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes								
		Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.0%
		Other	8622	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	0.0%
		Sale of Publications	8632	0.00	0.00	0.00	0.00	0.0%
		Food Service Sales	8634	0.00	0.00	0.00	0.00	0.0%
		All Other Sales	8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
			8650	0.00	0.00	0.00	0.00	0.0%
Interest								
			8660	25,000.00	25,000.00	15,587.04	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
			8662	0.00	(27,778.07)	(27,778.07)	(27,778.07)	0.0%
Fees and Contracts								
		Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.0%
		Non-Resident Students	8672	0.00	0.00	0.00	0.00	0.0%
		Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.0%
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.0%
		Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.0%
		All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
		Plus: Misc Funds Non-LCFF (50%) Adjustment	8691	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	0.0%
		All Other Local Revenue	8699	25,000.00	38,528.62	38,528.62	38,528.62	0.0%
Tuition								
			8710	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
			8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
	6500	From Districts or Charter Schools	8791					
	6500	From County Offices	8792					
	6500	From JPAs	8793					
ROC/P Transfers								
	6360	From Districts or Charter Schools	8791					
	6360	From County Offices	8792					
	6360	From JPAs	8793					
Other Transfers of Apportionments								
	All Other	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	All Other	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	All Other	From JPAs	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE				50,000.00	35,750.55	26,337.59	35,750.55	0.0%
TOTAL, REVENUES				5,618,755.00	5,898,152.27	3,228,955.93	5,881,282.55	(16,869.72) -0.3%

Function	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	1,939,012.00	2,031,176.00	866,964.72	1,723,512.00	307,664.00	15.1%
Certificated Pupil Support Salaries		1200	109,575.00	109,575.00	62,958.25	105,375.00	4,200.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	212,400.00	212,400.00	153,043.81	263,575.00	(51,175.00)	-24.1%
Other Certificated Salaries		1900	6,000.00	7,000.00	3,500.00	6,000.00	1,000.00	14.3%
TOTAL, CERTIFICATED SALARIES			2,266,987.00	2,360,151.00	1,086,466.78	2,098,462.00	261,689.00	11.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	143,575.00	187,300.00	81,354.15	174,100.00	13,200.00	7.0%
Classified Support Salaries		2200	223,875.00	223,875.00	134,293.03	250,481.60	(26,606.60)	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	53,650.00	53,650.00	31,443.51	53,925.00	(275.00)	-0.5%
Clerical, Technical and Office Salaries		2400	183,300.00	184,046.30	112,875.84	190,950.00	(6,903.70)	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			604,400.00	648,871.30	359,966.53	669,456.60	(20,585.30)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	388,750.00	397,994.20	179,663.69	356,525.00	41,469.20	10.4%
PERS		3201-3202	137,175.00	149,000.00	70,789.86	149,069.70	(69.70)	0.0%
OASDI/Medicare/Alternative		3301-3302	79,625.00	85,045.59	42,363.59	83,298.31	1,747.28	2.1%
Health and Welfare Benefits		3401-3402	565,750.00	601,876.00	279,029.00	609,325.00	(7,449.00)	-1.2%
Unemployment Insurance		3501-3502	35,700.00	36,858.74	7,191.87	34,178.16	2,680.58	7.3%
Workers' Compensation		3601-3602	65,475.00	68,260.06	28,056.06	63,612.32	4,647.74	6.8%
OPEB, Allocated		3701-3702	59,375.00	61,504.09	23,328.71	62,410.15	(906.06)	-1.5%
OPEB, Active Employees		3751-3752	68,874.00	68,874.00	0.00	72,187.00	(3,313.00)	-4.8%
Employee Benefits		3901-3902	0.00	133,328.04	133,328.04	133,328.04	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,400,724.00	1,602,740.72	763,750.82	1,563,933.68	38,807.04	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	93,000.00	188,700.00	146,210.29	188,545.92	154.08	0.1%
Noncapitalized Equipment		4400	47,091.00	82,500.00	43,478.77	82,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,091.00	271,200.00	189,689.06	271,045.92	154.08	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,100.00	9,100.00	3,701.67	9,100.00	0.00	0.0%
Dues and Memberships		5300	8,200.00	8,200.00	1,965.26	8,200.00	0.00	0.0%
Insurance		5400-5450	49,100.00	53,100.00	51,363.00	53,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	80,300.86	90,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,000.00	54,000.00	36,049.24	54,000.00	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	230,000.00	252,060.95	113,717.81	259,458.59	(7,397.64)	-2.9%
Communications		5900	24,500.00	44,000.00	33,280.18	57,200.00	(13,200.00)	-30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			464,900.00	510,460.95	320,378.02	531,058.59	(20,597.64)	-4.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,722.51	2,722.51	2,722.51	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	64,000.00	64,000.00	55,178.13	109,106.26	(45,106.26)	-70.5%
Other Debt Service - Principal		7439	258,341.00	258,341.00	217,941.00	217,941.00	40,400.00	15.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322,341.00	325,063.51	275,841.64	329,769.77	(4,706.26)	-1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,245.00)	(2,239.00)	0.00	(2,239.00)	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			(12,245.00)	(2,239.00)	0.00	(2,239.00)	0.00	0.0%
TOTAL EXPENDITURES			5,187,198.00	5,716,248.48	2,996,092.85	5,461,487.56	254,760.92	4.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	36,000.00	(36,000.00)	New
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	36,000.00	(36,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(240,000.00)	(705,000.00)	0.00	(717,650.00)	(12,650.00)	1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(240,000.00)	(705,000.00)	0.00	(717,650.00)	(12,650.00)	1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(240,000.00)	(705,000.00)	0.00	(753,650.00)	(48,650.00)	6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,426,563.25	1,488,045.84	659,985.84	1,907,850.84	419,805.00	28.2%
3) Other State Revenue		8300-8599	627,813.00	590,057.26	437,362.02	725,801.26	135,744.00	23.0%
4) Other Local Revenue		8600-8799	62,637.00	76,917.00	60,235.63	76,917.00	0.00	0.0%
5) TOTAL, REVENUES			2,117,013.25	2,155,020.10	1,157,583.49	2,710,569.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	433,556.00	286,354.00	306,417.93	587,321.78	(300,967.78)	-105.1%
2) Classified Salaries		2000-2999	443,934.25	432,580.78	229,288.81	423,286.50	9,294.28	2.1%
3) Employee Benefits		3000-3999	700,731.00	579,672.57	209,432.35	707,395.03	(127,722.46)	-22.0%
4) Books and Supplies		4000-4999	171,486.00	219,227.64	90,350.06	228,168.83	(8,941.19)	-4.1%
5) Services and Other Operating Expenditures		5000-5999	157,655.00	294,458.11	169,644.24	285,282.96	9,175.15	3.1%
6) Capital Outlay		6000-6999	465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,245.00	2,239.00	0.00	2,239.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,384,607.25	2,856,032.10	1,401,607.29	3,067,969.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(267,594.00)	(701,012.00)	(244,023.80)	(357,400.00)		
D. OTHER FINANCING SOURCES/USES								
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	240,000.00	705,000.00	0.00	717,650.00	12,650.00	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			240,000.00	705,000.00	0.00	717,650.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,594.00)	3,988.00	(244,023.80)	360,250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	411,438.44	411,438.44		411,438.44	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)			411,438.44	411,438.44		411,438.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,438.44	411,438.44		411,438.44		
2) Ending Balance, June 30 (E + F1e)								
			383,844.44	415,426.44		771,688.44		
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	383,844.44	415,426.44		771,688.44		
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		

Account Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41504)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
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	324,477.00	343,961.82	135,826.82	343,776.82	(185.00)	-0.1%
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	28,655.00	54,439.11	17,029.11	54,406.11	(33.00)	-0.1%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,534.00	49,472.81	25,317.81	49,472.81	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4128, 4127, 4128, 5830	8290	24,871.00	35,930.00	26,413.00	47,053.00	11,123.00	31.0%
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	1,012,026.25	1,004,242.10	455,399.10	1,413,142.10	408,900.00	40.7%
TOTAL, FEDERAL REVENUE			1,426,563.25	1,488,045.84	659,985.84	1,907,850.84	419,805.00	28.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	22,406.00	22,406.00	(690.24)	22,406.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	605,407.00	567,651.26	438,052.26	703,395.26	135,744.00	23.9%
TOTAL, OTHER STATE REVENUE			627,813.00	590,057.26	437,362.02	725,801.26	135,744.00	23.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
		Secured Roll	8615	0.00	0.00	0.00	0.00	0.0%
		Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.0%
		Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.0%
		Supplemental Taxes	8618	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	0.0%
		Other	8622	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
		Not Subject to LCFF Deduction	8625	0.00	0.00	6,217.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
			8629	0.00	0.00	0.00	0.00	0.0%
Sales								
		Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.0%
		Sale of Publications	8632	0.00	0.00	0.00	0.00	0.0%
		Food Service Sales	8634	0.00	0.00	0.00	0.00	0.0%
		All Other Sales	8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
			8650	0.00	0.00	0.00	0.00	0.0%
Interest								
			8660	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	0.0%
Fees and Contracts								
		Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.0%
		Non-Resident Students	8672	0.00	0.00	0.00	0.00	0.0%
		Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.0%
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.0%
		Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.0%
		All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
		Plus: Misc Funds Non-LCFF (50%) Adjustme	8691	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	0.0%
		All Other Local Revenue	8699	62,637.00	76,917.00	54,018.63	76,917.00	0.0%
Tuition								
			8710	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
			8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
	6500	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	6500	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	6500	From JPAs	8793	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
	6360	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	6360	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	6360	From JPAs	8793	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	All Other	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	All Other	From JPAs	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			62,637.00	76,917.00	60,235.63	76,917.00	0.00	0.0%
TOTAL, REVENUES			2,117,013.25	2,155,020.10	1,157,583.49	2,710,569.10	555,549.00	25.8%

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
		1100	433,556.00	276,254.00	296,319.73	577,221.78	(300,967.78)	-108.9%
		1200	0.00	2,800.00	2,800.00	2,800.00	0.00	0.0%
		1300	0.00	7,300.00	7,298.20	7,300.00	0.00	0.0%
		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			433,556.00	286,354.00	306,417.93	587,321.78	(300,967.78)	-105.1%
CLASSIFIED SALARIES								
		2100	214,223.00	197,677.32	92,141.10	203,537.43	(5,860.11)	-3.0%
		2200	96,861.25	97,101.09	59,441.43	81,946.70	15,154.39	15.6%
		2300	0.00	0.00	0.00	0.00	0.00	0.0%
		2400	0.00	0.00	0.00	0.00	0.00	0.0%
		2900	132,850.00	137,802.37	77,706.28	137,802.37	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,934.25	432,580.78	229,288.81	423,286.50	9,294.28	2.1%
EMPLOYEE BENEFITS								
		3101-3102	310,469.00	286,892.46	41,296.83	327,493.93	(40,601.47)	-14.2%
		3201-3202	96,175.00	93,893.42	44,602.58	93,712.43	180.99	0.2%
		3301-3302	40,900.00	38,102.80	20,808.14	41,571.51	(3,468.71)	-9.1%
		3401-3402	179,575.00	112,433.71	80,979.10	177,677.71	(65,244.00)	-58.0%
		3501-3502	10,950.00	8,325.89	2,678.45	9,471.86	(1,145.97)	-13.8%
		3601-3602	20,300.00	16,547.03	10,448.26	22,196.29	(5,649.26)	-34.1%
		3701-3702	19,350.00	15,677.26	8,618.99	20,446.30	(4,769.04)	-30.4%
		3751-3752	23,012.00	7,800.00	0.00	14,825.00	(7,025.00)	-90.1%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			700,731.00	579,672.57	209,432.35	707,395.03	(127,722.46)	-22.0%
BOOKS AND SUPPLIES								
		4100	0.00	0.00	0.00	0.00	0.00	0.0%
		4200	50,000.00	40,000.00	13,717.50	40,000.00	0.00	0.0%
		4300	121,486.00	159,227.64	46,050.47	144,832.14	14,395.50	9.0%
		4400	0.00	20,000.00	30,582.09	43,336.69	(23,336.69)	-116.7%
		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,486.00	219,227.64	90,350.06	228,168.83	(8,941.19)	-4.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
		5100	0.00	0.00	0.00	0.00	0.00	0.0%
		5200	3,500.00	1,168.00	257.49	1,168.00	0.00	0.0%
		5300	0.00	0.00	0.00	0.00	0.00	0.0%
		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
		5500	0.00	0.00	0.00	0.00	0.00	0.0%
		5600	35,000.00	35,000.00	3,893.47	10,000.00	25,000.00	71.4%
		5710	0.00	0.00	0.00	0.00	0.00	0.0%
		5750	0.00	0.00	0.00	0.00	0.00	0.0%
		5800	119,155.00	258,290.11	165,493.28	274,114.96	(15,824.85)	-6.1%
		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,655.00	294,458.11	169,644.24	285,282.96	9,175.15	3.1%

2021-22 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
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			465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,245.00	2,239.00	0.00	2,239.00	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			12,245.00	2,239.00	0.00	2,239.00	0.00	0.0%
TOTAL EXPENDITURES			2,384,607.25	2,856,032.10	1,401,607.29	3,067,969.10	(211,937.00)	-7.4%

Account Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	240,000.00	705,000.00	0.00	717,650.00	12,650.00	1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			240,000.00	705,000.00	0.00	717,650.00	12,650.00	1.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			240,000.00	705,000.00	0.00	717,650.00	(12,650.00)	1.8%

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,462,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
2) Federal Revenue		8100-8299	1,426,563.25	1,488,045.84	659,985.84	1,907,850.84	419,805.00	28.2%
3) Other State Revenue		8300-8599	713,669.00	676,642.26	484,572.97	812,386.26	135,744.00	20.1%
4) Other Local Revenue		8600-8799	112,637.00	112,667.55	86,573.22	112,667.55	0.00	0.0%
5) TOTAL, REVENUES			7,735,768.25	8,053,172.37	4,386,539.42	8,591,851.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,700,543.00	2,646,505.00	1,392,884.71	2,685,783.78	(39,278.78)	-1.5%
2) Classified Salaries		2000-2999	1,048,334.25	1,081,452.08	589,255.34	1,092,743.10	(11,291.02)	-1.0%
3) Employee Benefits		3000-3999	2,101,455.00	2,182,413.29	973,183.17	2,271,328.71	(88,915.42)	-4.1%
4) Books and Supplies		4000-4999	311,577.00	490,427.64	280,039.12	499,214.75	(8,787.11)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	622,555.00	804,919.06	490,022.26	816,341.55	(11,422.49)	-1.4%
6) Capital Outlay		6000-6999	465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	322,341.00	325,063.51	275,841.64	329,769.77	(4,706.26)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,571,805.25	8,572,280.58	4,397,700.14	8,529,456.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			163,963.00	(519,108.21)	(11,160.72)	62,394.99		
D. OTHER FINANCING SOURCES/USES								
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	36,000.00	(36,000.00)	New
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	(36,000.00)		

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

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,963.00	(519,108.21)	(11,160.72)	26,394.99		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,633,897.41	3,633,897.41		3,633,897.41	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)			3,633,897.41	3,633,897.41		3,633,897.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,633,897.41	3,633,897.41		3,633,897.41		
2) Ending Balance, June 30 (E + F1e)			3,797,860.41	3,114,789.20		3,660,292.40		
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	383,844.44	415,426.44		771,688.44		
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	3,414,015.97	2,699,362.76		2,888,603.96		

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,293,129.00	3,801,572.00	2,406,856.65	3,801,572.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	869,298.00	1,614,662.00	538,088.00	1,614,662.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	16,869.72	16,869.72	0.00	(16,869.72)	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	894.77	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	320,472.00	342,713.00	143,396.41	342,713.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	16,627.43	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,482.24	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	5,219.17	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	24,973.00	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			5,482,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,482,899.00	5,775,816.72	3,155,407.39	5,758,947.00	(16,869.72)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
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	324,477.00	343,961.82	135,826.82	343,776.82	(185.00)	-0.1%
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	28,655.00	54,439.11	17,029.11	54,406.11	(33.00)	-0.1%

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

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,534.00	49,472.81	25,317.81	49,472.81	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	24,871.00	35,930.00	26,413.00	47,053.00	11,123.00	31.0%
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	1,012,026.25	1,004,242.10	455,399.10	1,413,142.10	408,900.00	40.7%
TOTAL, FEDERAL REVENUE			1,426,563.25	1,488,045.84	659,985.84	1,907,850.84	419,805.00	28.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,265.00	14,994.00	14,994.00	14,994.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	90,997.00	90,997.00	31,526.71	90,997.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	608,407.00	570,651.26	438,052.26	706,395.26	135,744.00	23.8%
TOTAL, OTHER STATE REVENUE			713,669.00	676,642.26	484,572.97	812,386.26	135,744.00	20.1%

Account Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	6,217.00	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	25,000.00	25,000.00	15,587.04	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(27,778.07)	(27,778.07)	(27,778.07)	0.00	0.0%
Fees and Contracts								
Mult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,637.00	115,445.62	92,547.25	115,445.62	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%
TOTAL, OTHER LOCAL REVENUE			112,637.00	112,667.55	86,573.22	112,667.55	0.00	0.0%
TOTAL, REVENUES			7,735,768.25	8,053,172.37	4,386,539.42	8,591,851.65	538,679.28	6.7%

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

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,372,566.00	2,307,430.00	1,163,284.45	2,300,733.78	6,696.22	0.3%
Certificated Pupil Support Salaries		1200	109,575.00	112,375.00	65,758.25	108,175.00	4,200.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	212,400.00	219,700.00	160,342.01	270,875.00	(51,175.00)	-23.3%
Other Certificated Salaries		1900	6,000.00	7,000.00	3,500.00	6,000.00	1,000.00	14.3%
TOTAL, CERTIFICATED SALARIES			2,700,543.00	2,646,505.00	1,392,884.71	2,685,783.78	(39,278.78)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	357,798.00	384,977.32	173,495.25	377,637.43	7,339.89	1.9%
Classified Support Salaries		2200	320,736.25	320,976.09	193,734.46	332,428.30	(11,452.21)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	53,650.00	53,650.00	31,443.51	53,925.00	(275.00)	-0.5%
Clerical, Technical and Office Salaries		2400	183,300.00	184,046.30	112,875.84	190,950.00	(6,903.70)	-3.8%
Other Classified Salaries		2900	132,850.00	137,802.37	77,706.28	137,802.37	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,048,334.25	1,081,452.08	589,255.34	1,092,743.10	(11,291.02)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	699,219.00	684,886.66	220,960.52	684,018.93	867.73	0.1%
PERS		3201-3202	233,350.00	242,893.42	115,392.44	242,782.13	111.29	0.0%
OASDI/Medicare/Alternative		3301-3302	120,525.00	123,148.39	63,171.73	124,869.82	(1,721.43)	-1.4%
Health and Welfare Benefits		3401-3402	745,325.00	714,309.71	360,008.10	787,002.71	(72,693.00)	-10.2%
Unemployment Insurance		3501-3502	46,650.00	45,184.63	9,870.32	43,650.02	1,534.61	3.4%
Workers' Compensation		3601-3602	85,775.00	84,807.09	38,504.32	85,808.61	(1,001.52)	-1.2%
3, Allocated		3701-3702	78,725.00	77,181.35	31,947.70	82,856.45	(5,675.10)	-7.4%
OPEB, Active Employees		3751-3752	91,886.00	76,674.00	0.00	87,012.00	(10,338.00)	-13.5%
Other Employee Benefits		3901-3902	0.00	133,328.04	133,328.04	133,328.04	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,101,455.00	2,182,413.29	973,183.17	2,271,328.71	(88,915.42)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	50,000.00	40,000.00	13,717.50	40,000.00	0.00	0.0%
Materials and Supplies		4300	214,486.00	347,927.64	192,260.76	333,378.06	14,549.58	4.2%
Noncapitalized Equipment		4400	47,091.00	102,500.00	74,060.86	125,836.69	(23,336.69)	-22.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			311,577.00	490,427.64	280,039.12	499,214.75	(8,787.11)	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,600.00	10,268.00	3,959.16	10,268.00	0.00	0.0%
Dues and Memberships		5300	8,200.00	8,200.00	1,965.26	8,200.00	0.00	0.0%
Insurance		5400-5450	49,100.00	53,100.00	51,363.00	53,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	80,300.86	90,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,000.00	89,000.00	39,942.71	64,000.00	25,000.00	28.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	349,155.00	510,351.06	279,211.09	533,573.55	(23,222.49)	-4.6%
Communications		5900	24,500.00	44,000.00	33,280.18	57,200.00	(13,200.00)	-30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			622,555.00	804,919.06	490,022.26	816,341.55	(11,422.49)	-1.4%

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
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			465,000.00	1,041,500.00	396,473.90	834,275.00	207,225.00	19.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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	2,722.51	2,722.51	2,722.51	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	64,000.00	64,000.00	55,178.13	109,106.26	(45,106.26)	-70.5%
Other Debt Service - Principal		7439	258,341.00	258,341.00	217,941.00	217,941.00	40,400.00	15.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322,341.00	325,063.51	275,841.64	329,769.77	(4,706.26)	-1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,571,805.25	8,572,280.58	4,397,700.14	8,529,456.66	42,823.92	0.5%

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

Account	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	36,000.00	(36,000.00)	New
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	36,000.00	(36,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(36,000.00)	36,000.00	New

Resource	Description	2021-22 Projected Year Totals
2600	Expanded Learning Opportunities Program	207,883.00
3213	Elementary and Secondary School Emergen	241,824.00
6266		135,744.00
6300	Lottery: Instructional Materials	75,347.38
7311	Classified School Employee Professional De	4,341.00
9010	Other Restricted Local	106,549.06
Total, Restricted Balance		771,688.44

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8588	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7288, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2021-22 Second Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,083.79	6,083.79		6,083.79	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)			6,083.79	6,083.79		6,083.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,083.79	6,083.79		6,083.79		
2) Ending Balance, June 30 (E + F1e)			6,083.79	6,083.79		6,083.79		
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	6,083.79	6,083.79		6,083.79		
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		

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
8210	Student Activity Funds	6,063.79
Total, Restricted Balance		<u>6,063.79</u>

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	350,000.00	196,847.80	350,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,000.00	24,000.00	12,987.86	24,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	(158.83)	(34.43)	(158.83)	0.00	0.0%
5) TOTAL REVENUES			320,000.00	373,841.37	209,581.03	373,841.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,300.00	142,000.00	72,888.65	142,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	87,050.00	78,210.27	37,885.23	78,385.27	(175.00)	-0.2%
4) Books and Supplies		4000-4999	125,051.53	130,301.53	104,725.66	181,750.00	(81,448.47)	-47.2%
5) Services and Other Operating Expenditures		5000-5999	41,850.00	43,250.00	23,479.63	38,250.00	5,000.00	11.8%
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			352,251.53	393,781.80	238,979.07	450,385.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(32,251.53)	(19,920.43)	(29,398.04)	(76,543.90)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	36,000.00	36,000.00	New
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	36,000.00		

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,251.53)	(19,920.43)	(29,398.04)	(40,543.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	89,778.42	89,778.42		89,778.42	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)			89,778.42	89,778.42		89,778.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,778.42	89,778.42		89,778.42		
2) Ending Balance, June 30 (E + F1e)			57,524.89	69,855.99		48,232.52		
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	57,524.89	69,855.99		48,232.52		
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		

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	300,000.00	350,000.00	198,647.80	350,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			300,000.00	350,000.00	198,647.80	350,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	20,000.00	24,000.00	12,987.98	24,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			20,000.00	24,000.00	12,987.98	24,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(70.00)	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	98.83	291.03	98.83	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(255.48)	(255.48)	(255.48)	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	(158.63)	(34.43)	(158.63)	0.00	0.0%
TOTAL REVENUES			320,000.00	373,841.37	208,581.03	373,841.37		

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
CERTIFICATED SALARIES									
		Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00%	
		Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00%	
		TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00%	
CLASSIFIED SALARIES									
		Classified Support Salaries	2200	118,300.00	142,000.00	72,888.65	142,000.00	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		118,300.00	142,000.00	72,888.65	142,000.00	0.00	0.0%
EMPLOYEE BENEFITS									
		STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
		PERS	3201-3202	27,125.00	32,000.00	16,299.76	32,175.00	(175.00)	-0.5%
		OASDI/Medicare/Alternative	3301-3302	9,125.00	10,975.00	5,575.37	10,975.00	0.00	0.0%
		Health and Welfare Benefits	3401-3402	20,900.00	23,510.27	13,051.37	23,510.27	0.00	0.0%
		Unemployment Insurance	3501-3502	1,575.00	1,800.00	364.41	1,800.00	0.00	0.0%
		Workers' Compensation	3601-3602	2,750.00	3,300.00	1,421.57	3,300.00	0.00	0.0%
		OPEB, Allocated	3701-3702	2,750.00	3,300.00	1,172.75	3,300.00	0.00	0.0%
		OPEB, Active Employees	3751-3752	2,825.00	3,325.00	0.00	3,325.00	0.00	0.0%
		Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS		67,050.00	78,210.27	37,885.23	78,385.27	(175.00)	-0.2%
BOOKS AND SUPPLIES									
		Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
		Materials and Supplies	4300	15,500.00	20,500.00	13,278.03	29,500.00	(9,000.00)	-43.9%
		Noncapitalized Equipment	4400	2,000.00	2,250.00	2,249.20	2,250.00	0.00	0.0%
		Food	4700	107,551.53	107,551.53	89,198.33	160,000.00	(52,448.47)	-48.8%
		TOTAL, BOOKS AND SUPPLIES		125,051.53	130,301.53	104,725.56	191,750.00	(81,448.47)	-47.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	500.00	340.82	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	8,828.54	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	250.00	750.00	535.00	750.00	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	26,500.00	27,000.00	13,775.27	22,000.00	5,000.00	18.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,850.00	43,250.00	23,479.63	38,250.00	5,000.00	11.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			352,251.53	393,761.80	238,979.07	450,365.27		

2021-22 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	0.00	0.00	0.00	36,000.00	36,000.00	New
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	36,000.00	36,000.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	36,000.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	196.67
7027	Child Nutrition: COVID State Supplemental Meal Reimbursed	49,035.85
Total, Restricted Balance		<u><u>49,232.52</u></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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,745,002.40	3,745,002.40		3,745,002.40	0.00	0.0%
b) Audit Adjustments		9793	(3,723,144.00)	(3,723,144.00)		(3,723,144.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,858.40	21,858.40		21,858.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,858.40	21,858.40		21,858.40		
2) Ending Balance, June 30 (E + F1e)			21,858.40	21,858.40		21,858.40		
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	21,858.40	21,858.40		21,858.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll								
		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll								
		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes								
		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes								
		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes								
		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8860	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	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		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		8600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	21,858.40
Total, Restricted Balance		<u>21,858.40</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,785.75	2,785.75	2,785.75	New
5) TOTAL REVENUES			0.00	0.00	2,785.75	2,785.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,785.75	2,785.75		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,785.75	2,785.75		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,351.71	38,351.71		38,351.71	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)			38,351.71	38,351.71		38,351.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,351.71	38,351.71		38,351.71		
2) Ending Balance, June 30 (E + F1e)			38,351.71	38,351.71		41,117.48		
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	38,351.71	38,351.71		41,117.48		
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	208.91	208.91	208.91	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(329.21)	(329.21)	(329.21)	New
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	2,886.05	2,886.05	2,886.05	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,765.75	2,765.75	2,765.75	New
TOTAL, REVENUES			0.00	0.00	2,765.75	2,765.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferencas		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	41,117.46
Total, Restricted Balance		<u>41,117.46</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	(771.81)	(800.67)	(771.81)	0.00	0.0%
5) TOTAL REVENUES			0.00	(771.81)	(800.67)	(771.81)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	65,000.00	60,239.97	65,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	65,000.00	60,239.97	65,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(65,771.81)	(61,040.64)	(65,771.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(85,771.81)	(81,040.64)	(85,771.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	208,408.74	208,408.74		208,408.74	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)			208,408.74	208,408.74		208,408.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,408.74	208,408.74		208,408.74		
2) Ending Balance, June 30 (E + F1e)			208,408.74	140,638.93		140,638.93		
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	208,408.74	140,638.93		140,638.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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		

2021-22 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	871.14	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(1,771.81)	(1,771.81)	(1,771.81)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	(771.81)	(800.67)	(771.81)	0.00	0.0%
TOTAL, REVENUES			0.00	(771.81)	(800.67)	(771.81)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	65,000.00	60,239.97	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	65,000.00	60,239.97	65,000.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	65,000.00	60,239.97	65,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	140,636.93
Total, Restricted Balance		<u>140,636.93</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	457.27	457.27	407.49	457.27	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	457.27	457.27	407.49	457.27	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.40	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.40	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	457.67	457.27	407.49	457.27	0.00	0%
7. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	8,565,456.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,666,026.84
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	101,917.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	430,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	327,047.26
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	36,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,090.00
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)				896,054.26
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	76,543.90
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)				6,079,919.46

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)*		407.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,920.41
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.)	5,433,550.94	11,872.20
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)	5,433,550.94	11,872.20
B. Required effort (Line A.2 times 90%)	4,890,195.85	10,684.98
C. Current year expenditures (Line I.E and Line II.B)	6,079,919.46	14,920.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,758,947.00	0.70%	5,799,300.00	0.72%	5,840,954.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	86,585.00	-3.85%	83,250.00	0.00%	83,250.00
4. Other Local Revenues	8600-8799	35,750.55	0.00%	35,751.00	0.00%	35,751.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(717,650.00)	-61.62%	(275,421.00)	5.73%	(291,196.00)
6. Total (Sum lines A1 thru A5c)		5,163,632.55	9.28%	5,642,880.00	0.46%	5,668,759.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,098,462.00		2,140,431.00
b. Step & Column Adjustment				41,969.00		42,809.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,098,462.00	2.00%	2,140,431.00	2.00%	2,183,240.00
2. Classified Salaries						
a. Base Salaries				669,456.60		682,845.60
b. Step & Column Adjustment				13,389.00		13,657.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	669,456.60	2.00%	682,845.60	2.00%	696,502.60
3. Employee Benefits	3000-3999	1,563,933.68	-8.04%	1,438,208.00	2.82%	1,478,791.00
4. Books and Supplies	4000-4999	271,045.92	2.00%	276,467.00	2.00%	281,996.00
5. Services and Other Operating Expenditures	5000-5999	531,058.59	2.00%	541,680.00	2.00%	552,513.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	329,769.77	0.00%	329,770.00	0.00%	329,770.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,239.00)	-100.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	36,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,497,487.56	-1.60%	5,409,401.60	2.10%	5,522,812.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(333,855.01)		233,478.40		145,946.40
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,222,458.97		2,888,603.96		3,122,082.36
2. Ending Fund Balance (Sum lines C and D1)		2,888,603.96		3,122,082.36		3,268,028.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		380,734.00		571,361.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,888,603.96		2,741,348.36		2,696,667.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,888,603.96		3,122,082.36		3,268,028.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,888,603.96		2,741,348.36		2,696,667.76
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,888,603.96		2,741,348.36		2,696,667.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,907,850.84	10.45%	2,107,197.00	-57.38%	898,080.00
3. Other State Revenues	8300-8599	725,801.26	-34.87%	472,727.00	0.00%	472,727.00
4. Other Local Revenues	8600-8799	76,917.00	2.00%	78,455.00	2.00%	80,024.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	717,650.00	-61.62%	275,421.00	5.73%	291,196.00
6. Total (Sum lines A1 thru A5c)		3,428,219.10	-14.42%	2,933,800.00	-40.62%	1,742,027.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				587,321.78		430,077.78
b. Step & Column Adjustment				359,217.00		154,264.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(516,461.00)		(358,320.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	587,321.78	-26.77%	430,077.78	-47.45%	226,021.78
2. Classified Salaries						
a. Base Salaries				423,286.50		434,070.50
b. Step & Column Adjustment				123,760.00		126,639.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(112,976.00)		(117,554.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	423,286.50	2.55%	434,070.50	2.09%	443,155.50
3. Employee Benefits	3000-3999	707,395.03	-6.25%	663,168.00	6.47%	706,094.00
4. Books and Supplies	4000-4999	228,168.83	-37.09%	143,532.00	1.51%	145,706.00
5. Services and Other Operating Expenditures	5000-5999	285,282.96	-67.20%	93,583.00	2.86%	96,261.00
6. Capital Outlay	6000-6999	834,275.00	19.86%	1,000,000.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,239.00	-100.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,067,969.10	-9.89%	2,764,431.28	-41.50%	1,617,238.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		360,250.00		169,368.72		124,788.72
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		411,438.44		771,688.44		941,057.16
2. Ending Fund Balance (Sum lines C and D1)		771,688.44		941,057.16		1,065,845.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	771,688.44		941,057.16		1,065,845.88
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		771,688.44		941,057.16		1,065,845.88
(Line D3f must agree with line D2)						

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES					
1. General Fund					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated Amount	9790				
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines E1a thru E2c)					
F. ASSUMPTIONS					
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					
Adjustment is for salaries paid out of one time covid 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,758,947.00	0.70%	5,799,300.00	0.72%	5,840,954.00
2. Federal Revenues	8100-8299	1,907,850.84	10.45%	2,107,197.00	-57.38%	898,080.00
3. Other State Revenues	8300-8599	812,386.26	-31.56%	555,977.00	0.00%	555,977.00
4. Other Local Revenues	8600-8799	112,667.55	1.37%	114,206.00	1.37%	115,775.00
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)		8,591,851.65	-0.18%	8,576,680.00	-13.59%	7,410,786.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,685,783.78		2,570,508.78
b. Step & Column Adjustment				401,186.00		197,073.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(516,461.00)		(358,320.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,685,783.78	-4.29%	2,570,508.78	-6.27%	2,409,261.78
2. Classified Salaries						
a. Base Salaries				1,092,743.10		1,116,916.10
b. Step & Column Adjustment				137,149.00		140,296.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(112,976.00)		(117,554.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,092,743.10	2.21%	1,116,916.10	2.04%	1,139,658.10
3. Employee Benefits	3000-3999	2,271,328.71	-7.48%	2,101,376.00	3.97%	2,184,885.00
4. Books and Supplies	4000-4999	499,214.75	-15.87%	419,999.00	1.83%	427,702.00
5. Services and Other Operating Expenditures	5000-5999	816,341.55	-22.18%	635,263.00	2.13%	648,774.00
6. Capital Outlay	6000-6999	834,275.00	19.86%	1,000,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	329,769.77	0.00%	329,770.00	0.00%	329,770.00
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	36,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,565,456.66	-4.57%	8,173,832.88	-12.65%	7,140,050.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		26,394.99		402,847.12		270,735.12
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,633,897.41		3,660,292.40		4,063,139.52
2. Ending Fund Balance (Sum lines C and D1)		3,660,292.40		4,063,139.52		4,333,874.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	771,688.44		941,057.16		1,065,845.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		380,734.00		571,361.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,888,603.96		2,741,348.36		2,696,667.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,660,292.40		4,063,139.52		4,333,874.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,888,603.96		2,741,348.36		2,696,667.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,888,603.96		2,741,348.36		2,696,667.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		33.72%		33.54%		37.77%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
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)						
		407.49		440.68		425.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,565,456.66		8,173,832.88		7,140,050.88
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)		8,565,456.66		8,173,832.88		7,140,050.88
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		342,618.27		326,953.32		285,602.04
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)		342,618.27		326,953.32		285,602.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

FUNDATION	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				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		36,000.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail					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		0.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		36,000.00		
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
551 PENSION SERVICE FUND								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8829	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
60 PETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND					0.00			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00			0.00			
Expenditure Detail								
Other Sources/Uses Detail								
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	36,000.00	36,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	457.27	457.27		
Charter School	0.00	0.00		
Total ADA	457.27	457.27	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	410.00	440.68		
Charter School				
Total ADA	410.00	440.68	7.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	410.00	425.26		
Charter School				
Total ADA	410.00	425.26	3.7%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

At second interim, district opted to use the 3year average ADA

CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	433	426		
Charter School				
Total Enrollment	433	426	-1.6%	Met
1st Subsequent Year (2022-23)				
District Regular	433	433		
Charter School				
Total Enrollment	433	433	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	433	433		
Charter School				
Total Enrollment	433	433	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 3. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Thrd Prior Year (2018-19)			
District Regular	455	471	
Charter School			
Total ADA/Enrollment	455	471	96.6%
Second Prior Year (2019-20)			
District Regular	457	470	
Charter School			
Total ADA/Enrollment	457	470	97.2%
First Prior Year (2020-21)			
District Regular	457	438	
Charter School	0		
Total ADA/Enrollment	457	438	104.3%
		Historical Average Ratio:	99.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	99.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	407	426		
Charter School	0			
Total ADA/Enrollment	407	426	95.5%	Met
1st Subsequent Year (2022-23)				
District Regular	441	433		
Charter School				
Total ADA/Enrollment	441	433	101.8%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	425	433		
Charter School				
Total ADA/Enrollment	425	433	98.2%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District is opted to use 3year average ADA

CRITERION: LCFF Revenue

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

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

4A. Calculating the District's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	5,744,933.00		
1st Subsequent Year (2022-23)	5,250,332.00	5,799,300.00	10.5%	Not Met
2nd Subsequent Year (2023-24)	5,448,198.00	5,840,954.00	7.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

At 2nd interim, 22/23 & 23/24 LCFF Revenue reflects 3 year average revenue. The amount difference from Regular LCFF and 3year average has been assigned to 9780 in MYPI form.

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)	4,037,829.55	5,360,350.59	75.3%
Second Prior Year (2019-20)	4,178,068.42	5,140,984.34	81.3%
First Prior Year (2020-21)	4,106,409.97	5,994,327.40	68.5%
	Historical Average Ratio:		75.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	71.0% to 79.0%	71.0% to 79.0%	71.0% to 79.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	4,331,852.28	5,461,487.56	79.3%	Not Met
1st Subsequent Year (2022-23)	4,261,484.60	5,409,401.60	78.8%	Met
2nd Subsequent Year (2023-24)	4,358,533.60	5,522,812.60	78.9%	Met

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

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

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

Explanation:
(required if NOT met)

Some unrestricted expenses were moved to Restricted Covid funds, which lowered total expenditures and caused ratio to be slightly off.

6. CRITERION: Other Revenues and Expenditures

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

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

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	1,488,045.84	1,907,850.84	28.2%	Yes
1st Subsequent Year (2022-23)	403,556.00	2,107,197.00	422.2%	Yes
2nd Subsequent Year (2023-24)	404,544.00	898,080.00	122.0%	Yes

Explanation:
(required if Yes)

21/22 includes revenue from RE 3216-3219 that were not included at 1st interim. 22/23 & 23/24 include ESSER III funds not included at 1st interim. All 3 years also include new Title V funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	678,642.26	812,386.26	20.1%	Yes
1st Subsequent Year (2022-23)	557,551.00	555,977.00	-0.3%	No
2nd Subsequent Year (2023-24)	557,551.00	555,977.00	-0.3%	No

Explanation:
(required if Yes)

21/22 added Educator Effectiveness revenue missed at 1st interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	112,667.55	112,667.55	0.0%	No
1st Subsequent Year (2022-23)	114,206.00	114,206.00	0.0%	No
2nd Subsequent Year (2023-24)	115,775.00	115,775.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	478,927.64	499,214.75	4.2%	No
1st Subsequent Year (2022-23)	414,186.00	419,999.00	1.4%	No
2nd Subsequent Year (2023-24)	422,470.00	427,702.00	1.2%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	800,919.06	816,341.55	1.9%	No
1st Subsequent Year (2022-23)	610,206.00	635,263.00	4.1%	No
2nd Subsequent Year (2023-24)	623,730.00	648,774.00	4.0%	No

Explanation:
(required if Yes)

Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	2,277,355.65	2,832,904.65	24.4%	Not Met
1st Subsequent Year (2022-23)	1,075,313.00	2,777,380.00	158.3%	Not Met
2nd Subsequent Year (2023-24)	1,077,870.00	1,569,832.00	45.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,279,846.70	1,315,558.30	2.8%	Met
1st Subsequent Year (2022-23)	1,024,392.00	1,055,262.00	3.0%	Met
2nd Subsequent Year (2023-24)	1,046,200.00	1,076,476.00	2.9%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation: 21/22 includes revenue from RE 3216-3219 that were not included at 1st interim. 22/23 & 23/24 include ESSER III funds not included at 1st interim. All 3 years also include new Title V funds.
Federal Revenue (linked from 6A if NOT met)

Explanation: 21/22 added Educator Effectiveness revenue missed at 1st Interim.
Other State Revenue (linked from 6A if NOT met)

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	219,780.64	697,650.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		685,000.00	

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)
- 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	33.7%	33.5%	37.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.2%	11.2%	12.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	(333,855.01)	5,497,487.56	6.1%	Met	
1st Subsequent Year (2022-23)	233,478.40	5,409,401.60	N/A	Met	
2nd Subsequent Year (2023-24)	145,946.40	5,522,812.60	N/A	Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2021-22)	3,660,292.40	Met
1st Subsequent Year (2022-23)	4,063,139.52	Met
2nd Subsequent Year (2023-24)	4,333,874.64	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,739,671.98	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	407	441	425
District's Reserve Standard Percentage Level:	4%	4%	4%

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 1 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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	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)	8,565,456.66	8,173,832.88	7,140,050.88
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)	8,565,456.66	8,173,832.88	7,140,050.88
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	342,618.27	326,953.32	285,602.04
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
District's Reserve Standard (Greater of Line B5 or Line B6)	342,618.27	326,953.32	285,602.04

9. 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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,888,603.96	2,741,348.36	2,696,667.76
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,888,603.96	2,741,348.36	2,696,667.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	33.72%	33.54%	37.77%
District's Reserve Standard (Section 10B, Line 7):	342,618.27	326,953.32	285,602.04
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)

PPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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)

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)?

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:

5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(705,000.00)	(717,650.00)	1.8%	12,650.00	Met
1st Subsequent Year (2022-23)	(226,000.00)	(275,421.00)	21.9%	49,421.00	Not Met
2nd Subsequent Year (2023-24)	(232,780.00)	(291,196.00)	25.1%	58,416.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	36,000.00	New	36,000.00	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

2 subsequent years includes contributions to Title I and Save the Children Grant that were missed at 1st interim.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Cafeteria budget fell on a negative balance, a transfer of 36k will be made at year end if needed to cover costs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	19	LCAP-07200	010.07200.0.00000.91000.74380/74390.0	3,450,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
QZAB		General Fund	010.00000.0.00000.910000.74380/74390.0	802,354
TOTAL:				4,252,354

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	254,086	249,400	260,575	261,145
Certificates of Participation	254,086	249,400	260,575	261,145
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	72,941	72,941	72,941	72,941
Total Annual Payments:	581,113	571,741	594,091	595,231
Has total annual payment increased over prior year (2020-21)?		No	Yes	Yes

B. 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)

Long term commitments will be funded out of the LCAP and general fund

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

2. OPEB Liabilities

a. Total OPEB liability

	First Interim (Form 01CSI, Item S7A)	Second Interim
	1,349,654.00	1,349,654.00
	0.00	0.00
	1,349,654.00	1,349,654.00

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

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

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
May 20, 2021	May 20, 2021

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	Not Applicable	Not Applicable
1st Subsequent Year (2022-23)	Not Applicable	Not Applicable
2nd Subsequent Year (2023-24)	Not Applicable	Not Applicable

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2021-22)	160,480.35	176,493.45
1st Subsequent Year (2022-23)	160,480.35	160,480.35
2nd Subsequent Year (2023-24)	160,480.35	160,480.35

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

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

Current Year (2021-22)	30,273.00	30,273.00
1st Subsequent Year (2022-23)	50,363.00	50,363.00
2nd Subsequent Year (2023-24)	41,591.00	41,591.00

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)	3	3
1st Subsequent Year (2022-23)	2	2
2nd Subsequent Year (2023-24)	2	2

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

4. Comments:

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3. Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

	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	24.0	26.0	26.0	26.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
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.

Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
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)?	Yes	Yes	Yes
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

Cost of a one percent increase in salary and statutory benefits

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount Included for any tentative salary schedule increases

--	--	--

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)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	29.5	29.5	29.5	29.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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 first Interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases			

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

- 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)
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			

9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

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?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

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.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Exhibit F 3-8-22

**PLEASANT VIEW
SCHOOL DISTRICT
COUNTY OF TULARE
PORTERVILLE, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

**M. GREEN AND COMPANY LLP
Certified Public Accountants
Visalia, CA 93277**

Introductory Section

Pleasant View School District
 Audit Report
 For the Year Ended June 30, 2021

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Pleasant View School District
 Audit Report
 For the Year Ended June 30, 2021

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Management's Discussion and Analysis

PLEASANT VIEW SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2021

INTRODUCTION

Our discussion and analysis of Pleasant View School District (District) financial performance provides an overview of the District's financial activities for the year ended June 30, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the 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; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$3,704,308 at June 30, 2021. This was an increase of \$122,875 (3.62%) from the prior year.
- ❑ Overall revenues were \$8,634,242, which was greater than expenses of \$8,511,367 by \$122,875.
- ❑ Net Pension Liability has increased by \$669,020.
- ❑ Total OPEB Liability has increased by \$152,376.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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

Government-Wide Statements

The government-wide statements report 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 government's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position - assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources - is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local Control Funding Formula (LCFF) and Federal and State grants finance most of these activities.

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 that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by State law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has one kind of fund:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$3,704,308 at June 30, 2021. See Table 1.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage
	2021	2020	Change 2021-2020
Assets:			
Cash	\$ 3,538,578	\$ 3,464,881	2.13%
Accounts Receivable	1,228,697	947,649	29.66%
Stores Inventories	6,584	2,577	155.49%
Capital Assets, Net of Accumulated Depreciation	11,997,975	11,789,751	1.77%
TOTAL ASSETS	<u>16,771,834</u>	<u>16,204,858</u>	3.50%
Deferred Outflows of Resources:			
Deferred Outflows - Pensions	1,372,543	1,324,826	3.60%
Deferred Outflows - OPEB	425,837	199,325	113.64%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,798,380</u>	<u>1,524,151</u>	17.99%
Liabilities:			
Accounts Payable	724,480	498,189	45.42%
Unearned Revenue	53,022	16,219	226.91%
Net Pension Liability	6,387,963	5,718,943	11.70%
Total Other Postemployment Benefit Liability	1,349,654	1,197,278	12.73%
Long-Term Liabilities	4,814,003	4,788,683	0.53%
TOTAL LIABILITIES	<u>13,329,122</u>	<u>12,219,312</u>	9.08%
Deferred Inflows of Resources:			
Deferred Inflows - Pensions	136,513	411,390	-66.82%
Deferred Inflows - OPEB	1,400,271	1,516,874	-7.69%
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,536,784</u>	<u>1,928,264</u>	-20.30%
Net Position:			
Net Investment in Capital Assets	7,425,621	7,304,025	1.66%
Restricted	767,314	521,386	47.17%
Unrestricted	(4,488,627)	(4,243,978)	5.76%
TOTAL NET POSITION	<u>\$ 3,704,308</u>	<u>\$ 3,581,433</u>	3.43%

Changes in Net Position

The District's total revenues were \$8,634,242. A majority of the revenue comes from LCFF Sources, Operating Grants and Capital Grants (90.44%). State and local revenue accounted for another 9.35% of total revenues.

The total cost of all programs and services was \$8,511,367. The District's expenses are predominantly related to educating and caring for students (78.19%). Administrative activities accounted for just 6.04% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, ancillary services, other outgo and interest on long-term obligations.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2021	2020	Change 2021-2020
Revenues:			
Program Revenues:			
Charges for Services	\$ 17,682	\$ 3,778	368.03%
Operating Grants & Contributions	3,196,755	1,746,604	83.03%
Capital Grants & Contributions	5,097	5,911	-13.77%
General Revenues:			
LCFF Sources	5,283,721	5,302,305	-0.35%
Federal Revenues	-	24,059	-100.00%
State Revenues	97,724	108,690	-10.09%
Local Revenues	33,263	261,021	-87.26%
TOTAL REVENUES	<u>8,634,242</u>	<u>7,452,368</u>	15.86%
Program Expenses:			
Instruction	4,861,612	5,030,985	-3.37%
Instruction-Related Services	790,219	660,568	19.63%
Pupil Services	1,003,592	1,016,734	-1.29%
Ancillary Services	300	-	100.00%
Community Services	88,752	100,739	-11.90%
General Administration	495,868	435,220	13.94%
Plant Services	902,814	722,285	24.99%
Other Outgo	251,275	4,964	4961.95%
Interest on Long-Term Obligations	116,935	124,963	-6.42%
TOTAL EXPENSES	<u>8,511,367</u>	<u>8,096,458</u>	5.12%
Excess (Deficiency)	122,875	(644,090)	-119.08%
INCREASE (DECREASE) IN NET POSITION	<u>\$ 122,875</u>	<u>\$ (644,090)</u>	-119.08%

Governmental Activities

The cost of all governmental activities this year was \$8,511,367.

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

**Table 3:
Net Cost of Governmental Activities**

	Total Cost of Services		Total Percentage Change	Net Cost of Services		Total Percentage Change
	2021	2020	2021-2020	2021	2020	2021-2020
Instruction	\$ 4,861,612	\$ 5,030,985	-3.37%	\$ (2,987,317)	\$ (4,086,355)	-26.90%
Instruction-Related Services	790,219	660,568	19.63%	(740,762)	(626,388)	18.26%
Pupil Services	1,003,592	1,016,734	-1.29%	65,590	(454,447)	-114.43%
Ancillary Services	300	-	100.00%	(300)	-	100.00%
Community Services	88,752	100,739	-11.90%	(60,656)	(70,968)	-14.53%
General Administration	495,868	435,220	13.94%	(473,173)	(406,233)	16.48%
Plant Services	902,814	722,285	24.99%	(815,755)	(659,030)	23.78%
Other Outgo	251,275	4,964	4961.95%	(162,525)	88,219	-284.23%
Interest on Long-Term Obligations	116,935	124,963	-6.42%	(116,935)	(124,963)	-6.42%
TOTAL	<u>\$ 8,511,367</u>	<u>\$ 8,096,458</u>	5.12%	<u>\$ (5,291,833)</u>	<u>\$ (6,340,165)</u>	-16.53%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$3,996,357, an increase of \$95,658 from last year's ending fund balance of \$3,900,699. The increase in fund balance is mainly due to an increase in revenue.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved June 30, 2021. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the required supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the District had invested \$19,081,080 in a broad range of capital assets, including land, buildings and improvements, equipment and vehicles. See Table 4. More detailed information about the District's capital assets is presented in Note 5 of the financial statements.

**Table 4:
Capital Assets**

	Governmental Activities		Total Percentage Change
	2021	2020	2021-2020
Land	\$ 125,192	\$ 125,192	0.00%
Work in Progress	145,903	125,265	16.48%
Land Improvements	655,675	655,675	0.00%
Buildings and Improvements	15,833,959	15,833,959	0.00%
Equipment	2,320,351	1,397,620	66.02%
Totals at Historical Cost	19,081,080	18,137,711	5.20%
Total Accumulated Depreciation	(7,083,105)	(6,347,960)	11.58%
NET CAPITAL ASSETS	\$ 11,997,975	\$ 11,789,751	1.77%

Long-Term Debt

At year end, the District had \$4,814,003 in debt, which consisted of various items, as shown in Table 5. The District's total obligations increased by \$25,320 during the fiscal year. More detailed information about the District's debt is presented in Note 7 of the financial statements.

**Table 5:
Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2021	2020	2021-2020
Compensated Absences	\$ 10,742	\$ 18,388	-41.58%
Certificates of Participation	3,770,000	3,895,000	-3.21%
Certificates of Participation - Premium	230,907	-	100.00%
Qualified Zone Academy Bond	802,354	875,295	-8.33%
TOTAL LONG-TERM DEBT	\$ 4,814,003	\$ 4,788,683	0.53%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of circumstances that could affect its future financial health:

- The District is experiencing declining enrollment which can have a profound impact on the financial health of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Superintendent at 14004 Road 184, Porterville, California, 93257.

Financial Section



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Trustees
Pleasant View School District

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

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NATALIE H. SIEGEL, CPA

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GREG GROEN, CPA

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MANNY GONZALEZ, CPA

KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasant View 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

As described in Note 1 to the financial statements, Pleasant View School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the year ended June 30, 2021. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of the District's pension contributions and schedule of changes in the total OPEB liability and related ratios on pages 1-7 and 41-44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pleasant View School District's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The combining statements presented as other supplementary information on pages 45 through 50 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022, on our consideration of Pleasant View School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pleasant View 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 Pleasant View School District's internal control over financial reporting and compliance.

M. Shuen and Company LLP

Visalia, California
February 16, 2022

Basic Financial Statements

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 3,510,559
Cash on Hand and in Banks	6,161
Cash with a Fiscal Agent/Trustee	21,858
Accounts Receivable	1,228,697
Stores Inventories	6,584
Capital Assets:	
Land	125,192
Land Improvements, Net	417,609
Buildings, Net	10,223,752
Equipment, Net	1,085,519
Work in Progress	145,903
Total Assets	<u>16,771,834</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,372,543
Deferred Outflows of Resources - OPEB	425,837
Total Deferred Outflows of Resources	<u>1,798,380</u>
LIABILITIES:	
Accounts Payable	724,480
Unearned Revenue	53,022
Noncurrent Liabilities:	
Net Pension Liability	6,387,963
Total Other Postemployment Benefit Liability	1,349,654
Due within one year	230,094
Due in more than one year	4,583,909
Total Liabilities	<u>13,329,122</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	136,513
Deferred Inflows of Resources - OPEB	1,400,271
Total Deferred Inflows of Resources	<u>1,536,784</u>
NET POSITION:	
Net Investment in Capital Assets	7,425,621
Restricted For:	
Capital Projects	266,619
Legally Restricted Programs	411,438
Specific Programs	89,257
Unrestricted	<u>(4,488,627)</u>
Total Net Position	<u>\$ 3,704,308</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 4,861,612	\$ 432	\$ 1,868,766	\$ 5,097	\$ (2,987,317)
Instruction-Related Services	790,219	-	49,457	-	(740,762)
Pupil Services	1,003,592	527	1,068,655	-	65,590
Ancillary Services	300	-	-	-	(300)
Community Services	88,752	3,554	24,542	-	(60,656)
General Administration	495,868	-	22,695	-	(473,173)
Plant Services	902,814	1,941	85,118	-	(815,755)
Other Outgo-	251,275	11,228	77,522	-	(162,525)
Interest on Long-Term Obligations	116,935	-	-	-	(116,935)
Total Governmental Activities	<u>8,511,367</u>	<u>17,682</u>	<u>3,196,755</u>	<u>5,097</u>	<u>(5,291,833)</u>
Total Primary Government	<u>\$ 8,511,367</u>	<u>\$ 17,682</u>	<u>\$ 3,196,755</u>	<u>\$ 5,097</u>	<u>(5,291,833)</u>
General Revenues:					
LCFF Sources					5,283,721
State Revenues					97,724
Local Revenues					33,263
Total General Revenues					<u>5,414,708</u>
Change in Net Position					122,875
Net Position - Beginning					3,581,433
Net Position - Ending					<u>\$ 3,704,308</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Non-Treasury COP/Trustee Building Fund #2	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 3,236,039	\$ -	\$ 274,520	\$ 3,510,559
Cash on Hand and in Banks	-	-	6,161	6,161
Cash with a Fiscal Agent/Trustee	-	21,856	2	21,858
Accounts Receivable	1,162,109	-	66,588	1,228,697
Due from Other Funds	169	-	450	619
Stores Inventories	-	-	6,584	6,584
Total Assets	\$ 4,398,317	\$ 21,856	\$ 354,305	\$ 4,774,478
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 710,948	\$ -	\$ 13,532	\$ 724,480
Due to Other Funds	450	-	169	619
Unearned Revenue	53,022	-	-	53,022
Total Liabilities	764,420	-	13,701	778,121
Fund Balance:				
Nonspendable Fund Balances:				
Stores Inventories	-	-	6,584	6,584
Restricted Fund Balances	411,438	21,856	334,020	767,314
Unassigned:				
Reserve for Economic Uncertainty	254,811	-	-	254,811
Other Unassigned	2,967,648	-	-	2,967,648
Total Fund Balance	3,633,897	21,856	340,604	3,996,357
Total Liabilities and Fund Balances	\$ 4,398,317	\$ 21,856	\$ 354,305	\$ 4,774,478

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A-4

Total fund balances - governmental funds balance sheet \$ 3,996,357

Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds:

Capital assets	19,081,080
Accumulated depreciation	(7,083,105)

Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:

Deferred outflows of resources related to pensions	1,372,543
Deferred outflows of resources related to OPEB	425,837

Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:

Certificates of participation (COP) payable	(3,770,000)
Premiums are amortized over the life of the debt	(230,907)
Compensated absences	(10,742)
Net pension liability	(6,387,963)
Total other postemployment benefit liability	(1,349,654)
Qualified zone academy bonds (QZAB) payable	(802,354)
Deferred inflows of resources related to pensions	(136,513)
Deferred inflows of resources related to OPEB	(1,400,271)

Net position of governmental activities - Statement of Net Position \$ 3,704,308

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Non-Treasury COP/Trustee Building Fund #2	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,324,934	\$ -	\$ -	\$ 3,324,934
Education Protection Account Funds	1,616,074	-	-	1,616,074
Local Sources	342,713	-	-	342,713
Federal Revenue	1,332,089	-	351,417	1,683,506
Other State Revenue	1,377,448	-	73,576	1,451,024
Other Local Revenue	166,111	-	6,999	173,110
Total Revenues	8,159,369	-	431,992	8,591,361
Expenditures:				
Current:				
Instruction	4,479,622	-	-	4,479,622
Instruction - Related Services	737,631	-	-	737,631
Pupil Services	461,895	-	344,278	806,173
Ancillary Services	-	-	300	300
Community Services	85,133	-	-	85,133
General Administration	473,250	-	-	473,250
Plant Services	602,338	-	53,280	655,618
Other Outgo	17,224	234,051	-	251,275
Capital Outlay	922,732	-	-	922,732
Debt Service:				
Principal	222,941	3,745,000	-	3,967,941
Interest	103,936	-	12,999	116,935
Total Expenditures	8,106,702	3,979,051	410,857	12,496,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,667	(3,979,051)	21,135	(3,905,249)
Other Financing Sources (Uses):				
Other Sources	-	4,000,907	-	4,000,907
Total Other Financing Sources (Uses)	-	4,000,907	-	4,000,907
Net Change in Fund Balance	52,667	21,856	21,135	95,658
Fund Balance, July 1	3,581,230	-	319,469	3,900,699
Fund Balance, June 30	<u>\$ 3,633,897</u>	<u>\$ 21,856</u>	<u>\$ 340,604</u>	<u>\$ 3,996,357</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT A-6

Net change in fund balances - total governmental funds	\$	95,658
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Expenditures for capital outlay		943,369
Depreciation expense		(735,145)
Certain expenditures in the funds are not reported as expenses in the SOA:		
Repayment of certificates of participation (COPS) payable		3,895,000
Repayment of qualified zone academy bonds (QZAB) payable		72,941
Payment on compensated absences		7,646
Proceeds of long-term debt are recognized as other sources in the funds but not as revenue in the SOA.		(4,000,907)
The net change in the net pension liability, deferred outflows and deferred inflows are reported as pension expense in the SOA. Pension contributions are reported as expenditures in the funds.		(346,426)
The net change in the total other postemployment benefit liability, deferred outflows and deferred inflows are reported as OPEB expense in the SOA. OPEB contributions are reported as expenditures in the funds.		<u>190,739</u>
Change in net position of governmental activities - Statement of Activities	\$	<u>122,875</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies

Pleasant View School District (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 the accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Financial Reporting Entity

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

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

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

The Non-Treasury COP/Trustee Building Fund #2 is used to account for the acquisition of major governmental capital facilities and buildings from the proceeds of bond sales and certificates of participation.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following special revenue funds are utilized by the District:

The Student Activity Fund is used to account separately for local revenues that are restricted for student body activity and is used only for those expenditures as necessary for the operation of the schools' student bodies.

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program and is to be used only for those expenditures as necessary for the operation of the District's food service program.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The following capital projects funds are utilized by the District:

The Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the proceeds of bond sales and certificates of participation.

The Capital Facilities Fund (Developer Fees) is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

The County School Facilities Fund – Modernization is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for the modernization of the District.

Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

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 governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and function and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at year end.

Deposits and Investments

Cash balances held in banks are fully insured or collateralized.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County pools these funds with those of other districts in the county and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited quarterly into the 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.

Information regarding the amount of dollars invested in derivatives with the Tulare County Treasury was not available for the year ended June 30, 2021.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Inventories of the General Fund are immaterial and have been omitted from these statements.

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 expenditure when incurred.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land Improvements	20
Buildings	25-50
Equipment	5-15

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. 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 or 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. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities, when applicable. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position, when applicable.

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of financial position will report 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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will report 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time.

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 cash received on specific projects and programs exceeds qualified expenditures.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The entire compensated absence liability is reported on the government-wide statement of net position.

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.

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 position of the California State Teachers' Retirement System (CalSTRS) Schools Pool Cost-Sharing Multiple-Employer Plan and California Public Employees' Retirement System (CalPERS) Schools Pool Cost-Sharing Multiple-Employer Plan and additions to/deductions from the CalSTRS and CalPERS Plans' fiduciary net positions have been determined on the same basis as they are reported by the CalSTRS Financial Office and CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as stores inventories) or legally required to remain intact.

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board, the District's highest level of decision making authority. Formal board action must be taken on or before June 30th of each fiscal year. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. The committed amount subject to the constraint may be determined after June 30th. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted fund balances in that the constraints on their use do not come from outside parties, constitutional provisions or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the General Fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Spending Order Policy

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Minimum Fund Balance Policy

In fiscal year 2011, the District adopted a minimum fund balance policy for the General Fund. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredictable expenditures. Therefore, the District will maintain an unassigned Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than prescribed for fiscal solvency review purposes pursuant to Education Code Section 33127. In the event that the balance drops below the established minimum level, the District's governing board will develop a plan to replenish the fund balance to the established minimum level within two years.

Net Position

Net position represents assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position, net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of Tulare bills and collects the taxes for the District.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Principles

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2021. The statements contained herein reflect the change in financial reporting and presentation.

The following is a summary of the upcoming GASB Statements that may have an impact on the District's future reporting:

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In April 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles (continued)

In May 2019, the GASB Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement 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 during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

NOTE 2 - Compliance and Accountability

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Non-Major Funds

Following are funds having deficit fund balances or net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

NOTE 3 - Cash and Investments

Cash in County Treasury

The District maintains substantially all of its cash in the Tulare County Treasury as part of the common investment pool. The District's cash in Tulare County Treasury was not subject to credit risk categorization and is carried at cost which approximates fair value. All pooled funds are regulated by California Government Code.

Cash on Hand and in Banks

Cash balances on hand and in banks (\$6,161 as of June 30, 2021) are fully insured or collateralized.

Cash with Fiscal Agent/Trustee

The cash with fiscal agent/trustee is comprised of \$21,858 representing the Certificates of Participation funds that remain in trust accounts at Wilmington Trust.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 3 - Cash and Investments (continued)

Analysis of Specific Deposits and Investments

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

Statement of Net Position:

Cash in County Treasury	\$ 3,510,559
Cash on Hand and in Banks	6,161
Cash with Fiscal Agent/Trustee	21,858
Total	\$ 3,538,578

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

Cash in County Treasury	\$ 3,510,559
Cash with Fiscal Agent/Trustee	21,858
Deposits with Financial Institutions	6,161
Total	\$ 3,538,578

Investments Authorized by the District's Investment Policy

Education Code Section 41015 authorizes the investment of surplus moneys, not required for the immediate necessities of the District, in any of the investments specified in Section 16430 or 53601 of the Government Code. Additionally, a variety of operational bank accounts are authorized, including but not limited to: Scholarship Accounts, Clearing Accounts and Revolving Cash Accounts. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk and concentration of credit risk. The District held no investments at June 30, 2021.

Disclosures Relating to 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 held no investments at June 30, 2021.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District held no investments at June 30, 2021.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code, which is investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total District investments. The District held no investments at June 30, 2021.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 3 - Cash and Investments (continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 4 - Accounts Receivable

Accounts receivable as of June 30, 2021, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 100,262	\$ 61,501	\$ 161,763
State Government:			
State Aid	996,848	-	996,848
Lottery	15,578	-	15,578
Lottery - Instructional Materials	16,242	-	16,242
In-Person Instruction	15,377	-	15,377
Child Nutrition Program	-	5,087	5,087
Total State Government	<u>1,044,045</u>	<u>5,087</u>	<u>1,049,132</u>
Other Local	17,802	-	17,802
Totals	<u>\$ 1,162,109</u>	<u>\$ 66,588</u>	<u>\$ 1,228,697</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 5 - Capital Assets

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

	Beginning Balances	Increases	Reclassifications/ Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 125,192	\$ -	\$ -	\$ 125,192
Work in progress	125,265	20,638	-	145,903
Total capital assets not being depreciated	<u>250,457</u>	<u>20,638</u>	<u>-</u>	<u>271,095</u>
Capital assets being depreciated:				
Land improvements	655,675	-	-	655,675
Buildings and improvements	15,833,959	-	-	15,833,959
Equipment	1,397,620	922,731	-	2,320,351
Total capital assets being depreciated	<u>17,887,254</u>	<u>922,731</u>	<u>-</u>	<u>18,809,985</u>
Less accumulated depreciation for:				
Land improvements	(214,623)	(23,443)	-	(238,066)
Buildings and improvements	(5,010,048)	(600,159)	-	(5,610,207)
Equipment	(1,123,289)	(111,543)	-	(1,234,832)
Total accumulated depreciation	<u>(6,347,960)</u>	<u>(735,145)</u>	<u>-</u>	<u>(7,083,105)</u>
Total capital assets being depreciated, net	<u>11,539,294</u>	<u>187,586</u>	<u>-</u>	<u>11,726,880</u>
Governmental activities capital assets, net	<u>\$ 11,789,751</u>	<u>\$ 208,224</u>	<u>\$ -</u>	<u>\$ 11,997,975</u>

Depreciation was charged to functions as follows:

Instruction	\$ 303,777
Instruction - Related Services	7,534
Pupil Services	165,137
General Administration	8,658
Plant Services	250,039
Total	<u>\$ 735,145</u>

NOTE 6 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2021, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
Other Governmental Funds	General Fund	\$ 450	OPEB allocation
General Fund	Other Governmental Funds	169	OPEB allocation
	Total	<u>\$ 619</u>	

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 7 - Long-Term Debt Obligations

Long-Term Debt Obligation Summary

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2021, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental activities:</u>					
Certificates of Participation	\$ 3,895,000	\$ 3,770,000	\$ 3,895,000	\$ 3,770,000	\$ 145,000
Certificates of Participation - Premium	-	230,907	-	230,907	12,153
Compensated Absences *	18,388	-	7,646	10,742	-
Direct Borrowings:					
Qualified Zone Academy Bond Program	875,295	-	72,941	802,354	72,941
Total governmental activities	\$ 4,788,683	\$ 4,000,907	\$ 3,975,587	\$ 4,814,003	\$ 230,094

*Because of the nature of compensated absences and uncertainty over when vacations will be taken, a statement of debt service requirements to maturity has not been presented.

The funds typically used to liquidate long-term obligations in the past, are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Certificates of Participation	Governmental	General Fund
Qualified Zone Academy Bond	Governmental	General Fund
Compensated Absences	Governmental	General Fund and Cafeteria Fund

Certificates of Participation

In March 2015, the District issued certificates of participation (COPS) in the amount of \$4,275,000 with interest rates ranging from 2.00% to 3.75%. The COPS were issued to finance the construction of capital facilities. In December 2020, these COPS were refinanced in the amount of \$3,770,000 with interest rates ranging from 2.00% to 5.00%. Interest and principal payments are payable annually commencing December 1, 2021.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 7 - Long-Term Debt Obligations (continued)

Certificates of Participation (continued)

Future commitments for certificates of participation as of June 30, 2021, are as follows:

Year Ending June 30,	Principal	Interest	Total	COPs Net Premium
2022	\$ 145,000	\$ 108,906	\$ 253,906	\$ (12,153)
2023	150,000	105,956	255,956	(12,153)
2024	155,000	102,906	257,906	(12,153)
2025	155,000	99,806	254,806	(12,153)
2026	160,000	95,056	255,056	(12,153)
2027-2031	925,000	348,656	1,273,656	(60,765)
2032-2036	1,105,000	182,184	1,287,184	(60,765)
2037-2040	975,000	49,439	1,024,439	(48,612)
Totals	<u>\$ 3,770,000</u>	<u>\$ 1,092,909</u>	<u>\$ 4,862,909</u>	<u>\$ (230,907)</u>

Qualified Zone Academy Bond

In August 2014, the District entered into a \$1,240,000 bond agreement with the Dubuque Bank and Trust Company under a Qualified Zone Academy Bond (QZAB) program for the purchase and installation of energy conservation equipment at the District's school sites. Sinking fund deposits are to be made annually, for 17 years, in the amount of \$72,941. Interest of 4.41% will be charged for which the District may annually apply to receive a lease subsidy for an amount equal to the annual interest payment. The agreement includes a provision that upon default all payments will become immediately due and payable.

Future commitments for the QZAB payments as of June 30, 2021, are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 72,941	\$ 54,684	\$ 127,625
2023	72,941	54,684	127,625
2024	72,941	54,684	127,625
2025	72,941	54,684	127,625
2026	72,941	54,684	127,625
2027-2031	364,705	273,420	638,125
2032	72,944	54,684	127,628
Totals	<u>\$ 802,354</u>	<u>\$ 601,524</u>	<u>\$ 1,403,878</u>

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2021, are as follows:

Year Ending June 30,	Principal	Interest	Total	Net Premium
2022	\$ 217,941	\$ 163,590	\$ 381,531	\$ (12,153)
2023	222,941	160,640	383,581	(12,153)
2024	227,941	157,590	385,531	(12,153)
2025	227,941	154,490	382,431	(12,153)
2026	232,941	149,740	382,681	(12,153)
2027-2031	1,289,705	622,076	1,911,781	(60,765)
2032-2036	1,177,944	236,868	1,414,812	(60,765)
2037-2041	975,000	49,439	1,024,439	(48,612)
Totals	<u>\$ 4,572,354</u>	<u>\$ 1,694,433</u>	<u>\$ 6,266,787</u>	<u>\$ (230,907)</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2021, are as follows:

	General Fund	Non-Treasury COP/Trustee Building Fund #2	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Stores Inventories	\$ -	\$ -	\$ 6,584	\$ 6,584
Restricted:				
Classified School Employee Professional Development Block Grant	4,341	-	-	4,341
Lottery - Instructional Materials	107,941	-	-	107,941
Expanded Learning Opportunities Grant	165,297	-	-	165,297
Expanded Learning Opportunities Grant Paraprofessional Staff	18,311	-	-	18,311
Developer Mitigation Fees	-	-	38,352	38,352
Other Educational Purposes	115,548	-	-	115,548
Child Nutrition	-	-	83,193	83,193
Student Activity Funds	-	-	6,064	6,064
Capital Projects	-	21,856	2	21,858
State School Facilities Projects	-	-	206,409	206,409
Total Restricted	411,438	21,856	334,020	767,314
Unassigned:				
Reserve for Economic Uncertainty	254,811	-	-	254,811
Other Unassigned	2,967,648	-	-	2,967,648
Total Unassigned	3,222,459	-	-	3,222,459
Total Fund Balances	\$ 3,633,897	\$ 21,856	\$ 340,604	\$ 3,996,357

The government-wide statement of net position reports \$767,314 of restricted net position, which is not restricted by enabling legislation.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 9 - Commitments Under Noncapitalized Leases

The District has entered into an operating lease for copier equipment with a lease term in excess of one year. This agreement contains no purchase option at lease end. The agreement contains a termination clause providing for cancellation after a specified number of days written notice to the lessor, but it is unlikely that the District will cancel the agreement prior to the expiration date.

Future minimum lease payments under this agreement as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	
2022	\$ 14,952
2023	14,952
2024	14,952
2025	8,416
2026	1,716
Total minimum rentals	<u>\$ 54,988</u>

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease. Rent expense for the year ended June 30, 2021 was \$16,390.

NOTE 10 - Participation In Public Entity Risk Pools and Joint Powers Authorities (JPAs)

The Pleasant View School District participates in the following public entity risk pools under joint powers agreements; the Central Tulare County School Districts Liability/Property Joint Powers Authority (C.T.C.S.J.P.A.), Northern California Regional Liability Excess Fund (NorCal ReLiEF), School Employees Trust-Tulare County (SET-TC), Self-Insured Schools of California III (S.I.S.C. III)-SET-TC Pool, and Tulare County Schools Insurance Group (T.C.S.I.G.). The relationship between the District and the JPAs is such that none of the JPAs is a component unit of the District for financial reporting purposes.

The JPAs were established as agencies under the provisions of California Government Code, Title I, Division 7, Chapter 5, Article 1, Section 6500, et. seq. The purpose of each JPA is to provide self-insurance programs as follows:

C.T.C.S.J.P.A. provides liability and property insurance for claims against the participating public educational agency JPA members. These claims are paid through the JPA loss fund.

NorCal ReLiEF provides general liability insurance for claims against the participating educational agency JPA members.

SET-TC provides coverage for medical, dental, vision and prescription claims through its participation in the S.I.S.C. III-SET-TC Pool.

S.I.S.C. III-SET-TC Pool provides the services necessary and appropriate for the establishment, operation and maintenance of a medical Self-Insurance Fund that provides for payment of medical, dental, vision and prescription claims of the member public educational agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

T.C.S.I.G. is an insurance purchasing pool for workers' compensation insurance.

Membership in the JPAs consists of various public educational agencies.

The JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations. The boards control the operations of each JPA, including selection of management and approval of operating budgets, independent of any influence by member public educational agencies beyond their representation on the board. Each member public educational agency pays a premium based on student population, or number of covered individuals. Surpluses remain in each fund or JPA, while deficits are covered by assessments on the member districts in proportion to their participation in each JPA.

During the last three fiscal (claims) years none of the above programs have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans

Plan Descriptions

Qualified employees are covered under multiple-employer, cost-sharing defined benefit pension plans administered by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement Plan (STRP), a plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the Public Employees' Retirement Fund, School Employer Pool (PERF B) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. The benefit terms of the CalSTRS and CalPERS plans may be amended through legislation and Public Employers' Retirement Law, respectively. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites, <http://www.calstrs.com/member-publications> and <http://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalSTRS - STRP

CalSTRS - STRP provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the plan provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. STRP has two benefit formulas. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 55. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

CalPERS - PERF B

CalPERS - PERF B provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Monthly benefits are based on three factors: Service credit, benefit factor and final compensation. Service credit is based on years of credited service, equal to one year of full-time employment. The benefit factor which is a percentage of pay to which the member is entitled for each year of service, is determined by their age at retirement and the retirement formula based on their membership date with each employer. CalPERS - PERF B has two school retirement formulas. CalPERS - PERF B 2% at 55 members are eligible for normal retirement at age 55, with a minimum of five years of credited service. Early retirement options are available at age 50. CalPERS - PERF B 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 52. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

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

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-63	55-65	50-63	52-67
Monthly Benefits, as a % of Eligible Compensation	1.1% - 2.4%	1.16% - 2.4%	1.1% - 2.5%	1.0% - 2.5%
Required Employee Contribution Rates	10.25%	10.205%	7.00%	7.00%
Required Employer Contribution Rates	16.15%*	16.15%*	20.70%*	20.70%*
Required State Contribution Rates	10.328%**	10.328%**	-	-

* Final rate as reduced due to the amendment of Government Code Section 20825.2.

** This rate does not include the \$72 million reduction in accordance with Education Code Section 22954(c).

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans (continued)

Contributions

CalSTRS - STRP

Required member, District and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Employers and members are required to contribute monthly to the system a percentage of the creditable compensation. Rates are defined in Section 22950.5 through the measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specifically to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. The contribution rates for each plan for the year ended June 30, 2021, are presented on the previous page and the contributions to the pension plan from the District were \$359,930.

CalPERS - PERF B

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS' Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' periodic actuarial valuation process or by state statute. 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 employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented on the previous page and the contributions to the pension plan from the District were \$232,864.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. The State contributed the required 10.328% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was \$238,194 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$281,075. These on behalf payments meet the criteria of a special funding situation.

California Senate Bill (SB) 90, signed into law in June 2019, appropriated additional contributions on behalf of school employers. Among other provisions, SB 90 appropriated \$2.246 billion to CalSTRS and \$904 million to CalPERS in 2018-19 to be allocated to future years to reduce the employer contribution rate. Additionally, SB 90 appropriated an amount of \$2.9 billion from Proposition 2 debt payment funding for CalSTRS, to be appropriated over the fiscal years 2019-20 through 2022-23. Additionally, passage of California Assembly Bill (AB) 84 revised certain provisions enacted by SB 90. AB 84 did not provide new supplemental contributions, rather, it repurposed SB 90 contributions that was originally intended to reduce employers' long-term liabilities, by further supplanting employer contributions through fiscal year 2021-22.

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Totals</u>
District's proportionate share of the net pension liability	\$ 4,247,578	\$ 2,140,385	\$ 6,387,963
State's proportionate share of the net pension liability associated with the District	<u>2,189,608</u>	<u>-</u>	<u>2,189,608</u>
Total net pension liability	<u>\$ 6,437,186</u>	<u>\$ 2,140,385</u>	<u>\$ 8,577,571</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans (continued)

Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating school districts and the State, actuarially determined. A comparison of the District's proportionate share at measurement date of June 30, 2020 to its proportionate share at measurement date June 30, 2019, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2020	0.00438%	0.00698%
Proportionate share at June 30, 2019	0.00429%	0.00632%
Change - increase (decrease)	<u>0.00009%</u>	<u>0.00066%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$982,101 and revenue of \$238,194 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 106,157	\$ 112,294
Changes of assumptions	422,048	-
Net difference between projected and actual earnings on pension plan investments	145,454	-
Changes in proportion and differences between District contributions and proportionate share of contributions	106,090	24,219
District contributions subsequent to the measurement date	592,794	-
Totals	<u>\$ 1,372,543</u>	<u>\$ 136,513</u>

\$592,794 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, 2021. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense, as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2022	\$ 110,639
2023	197,644
2024	257,693
2025	59,582
2026	9,161
Thereafter	8,517
Total	<u>\$ 643,236</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans (continued)

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	2.75%
Salary Increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2015-6/30/2018	7/1/1996-6/30/2015
Investment Rate of Return	7.10% (1)	7.15%
Post Retirement Benefit Increase	2.00% per year on a Simple basis and an 85% Purchasing Power Level	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) Net of pension plan investment expenses, including inflation, but gross of administrative expenses

Mortality Assumptions

CalSTRS' mortality assumptions are based on the July 1, 2015 through June 30, 2018 experience study. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. CalPERS uses mortality tables developed based on CalPERS specific data for all funds. The mortality table includes 15 years of mortality improvements using the Society of Actuaries 90 percent of scale MP 2016.

Long-Term Expected Rate of Return

CalSTRS and CalPERS use the long-term expected rate of return on pension plan investments. It 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. In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plans. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

CalSTRS best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class are summarized in the table on the following page.

CalPERS utilized historical returns of all the Plan's asset classes to determine the expected compounded (geometric) returns over the short-term (first 10 years) and the long-term (11+ years) using the building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans (continued)

Long-Term Expected Rate of Return (continued)

The tables below reflect long-term expected real rates of return by asset class, as follows:

Asset Class	CalSTRS		CalPERS		
	Assumed Asset Allocation	Long-term * Expected Real Rate of Return	Assumed Asset Allocation	Real (1) Return Years 1-10	Real (2) Return Years 11+
Global Equity	42%	4.80%	50%	4.80%	5.98%
Fixed Income	12%	1.30%	28%	1.00%	2.62%
Private Equity	13%	6.30%	8%	6.30%	7.23%
Real Estate	15%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	6%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	10%	1.80%	0%	0.00%	0.00%

* 20-year geometric average

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

Discount Rate

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

CalPERS' discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS		CalPERS	
1% Decrease		6.10%		6.15%
Net Pension Liability	\$	6,417,496	\$	3,007,194
Current Discount Rate		7.10%		7.15%
Net Pension Liability	\$	4,247,578	\$	2,140,385
1% Increase		8.10%		8.15%
Net Pension Liability	\$	2,456,002	\$	1,362,881

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 - Pension Plans (continued)

Pension Plan Fiduciary Net Position

The Plans' fiduciary net position has been determined on the same basis as that used by the plan. Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports on their respective websites.

Summary of Changes of Benefits or Assumptions

The CalPERS board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount.

There were no changes to benefit terms or plan provisions that applied to members of CalSTRS or CalPERS.

NOTE 12 - Postemployment Benefits Other Than Pension Benefits (OPEB)

Plan Description

The District provides a self-funded, single employer, defined benefit healthcare plan administered by Pleasant View School District to provide medical, dental and vision plans for all eligible active and retired District employees. The program is intended to offer a comprehensive coverage of most medical with prescription drugs, dental and vision benefits. Authority to establish and amend the benefit terms of the plan may be amended by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

As established by board policy, the plan covers all employees who retire from the District on or after attaining age 58 with at least 15 years of service. Benefits are paid until they attain the age of 65. Classified employees, including classified management, hired on or after July 1, 2008 are not eligible for District-paid benefits. The District is a member in a joint powers authority (JPA) the School Employees Trust-Tulare County (SET-TC), as described in Note 10 to provide health coverage.

Employees Covered by Benefit Terms

At June 30, 2019, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	28
Total number of participants	<u>32</u>

Contributions

The District funds the benefits on a pay-as-you-go basis. The District cap on health benefits is \$17,063 per year. The cap is higher than the premium cost and therefore does not reduce the District's benefit cost. During the fiscal year ended June 30, 2021, the District paid \$71,093 for retiree insurance premiums.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District's total OPEB liability of \$1,349,654 was determined by an actuarial valuation as of June 30, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement date of June 30, 2020. Changes in total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$ 1,197,278
Changes recognized for measurement period:	
Service cost	58,604
Interest	41,467
Differences between expected and actual experience	\$ 132,621
Changes of assumptions or other inputs	135,909
Benefit payments*	<u>(216,225)</u>
Net changes	<u>152,376</u>
Balance at June 30, 2021	<u>\$ 1,349,654</u>

*Amount includes implicit subsidy associate with benefits paid.

For the year ended June 30, 2021 the District recognized OPEB expense of \$10,163. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 228,144	\$ -
Changes of assumptions or other inputs	126,600	1,400,271
District contributions subsequent to the measurement date	<u>71,093</u>	<u>-</u>
Totals	<u>\$ 425,837</u>	<u>\$ 1,400,271</u>

\$71,093 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2021. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2022	\$ (89,908)
2023	(89,908)
2024	(89,908)
2025	(89,908)
2026	(89,908)
Thereafter	<u>(595,987)</u>
Total	<u>\$ (1,045,527)</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

Actuarial Methods and Assumptions

The total OPEB liability for the year ended June 30, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Investment Return/Discount Rate (1)	2.20%
Inflation Rate	2.75%
Projected Salary Increase	2.75%
Healthcare Cost Trend Rates	4.00%

(1) The discount rate was based on the Bond Buyer 20 Bond Index.

The actuarial assumptions used in the June 30, 2019 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District.

Mortality rates were based on the 2020 CalSTRS Mortality table and the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table. CalSTRS and CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified version of commonly used table.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 1.20%	Current Discount Rate 2.20%	1% Increase 3.20%
Total OPEB Liability	\$1,437,278	\$1,349,654	\$1,241,408

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	\$1,184,330	\$1,349,654	\$1,557,770

Summary of Changes of Benefits or Assumptions

As of the June 30, 2019 measurement date, the discount rate decreased from 3.62% to 3.5%.

As of the June 30, 2020 measurement date, the discount rate decreased from 3.5% to 2.2%.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 13 - Early Retirement Incentive Program

CalSTRS:

During the year ended June 30, 2021, the District adopted an early retirement incentive program, pursuant to Education Code Sections 22714, 44929, and 87488, whereby the service credit to eligible employees is increased by two years. Eligible employees must have five or more years of service under CalSTRS and retire during that period of not more than 120 days or less than 60 days from the date of the formal action taken by the District. The total cost to the District is \$101,626 and will be paid in one lump sum.

Retiree Information:

Position Vacated	Age	Service Credit	Retired Employee		Replacement Employee	
			Salary	Benefits	Salary	Benefits
Teacher	59	34	\$ 100,463	\$ 17,063	\$ -	\$ -

Additional Costs:

As a result of this early retirement incentive program, the District expects to incur additional costs. The breakdown in additional costs are presented below:

Postretirement health benefit costs	\$ 34,126
Administrative costs	290
Total additional costs	<u>\$ 34,416</u>

NOTE 14 - Commitments and Contingencies

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 result in expenditure disallowances under the terms of the grants, it is believed that any required reimbursement will not be material.

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which may negatively impact change in fund balance/net position. Other financial impacts could occur though such potential impacts are unknown at this time.

New Classroom Wing Replacement Project

On January 25, 2016, the District entered into an agreement with Mangini Associates Inc. for architectural design of a new classroom wing. The estimated total project cost is \$1,910,888 and is to be funded by a hardship grant through The Office of Public School Construction (OPSC). As of June 30, 2021, the District expended \$125,265. The completion date has not been determined at the time this report was issued as the District is awaiting approval from OPSC to proceed with the construction portion of the project.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

NOTE 15 - Subsequent Event

New Maintenance Building Project

On August 13, 2021, the District entered into an agreement with Atkins Bergreen, General Corporation for the construction of a new maintenance building at Pleasant View Elementary School. The total project cost was \$405,662. The project was completed in February 2022.

Modernization Project

On October 18, 2021, the District entered into an agreement with Mangini Associates Inc. for structural, mechanical and electrical engineering services as part of the modernization project at Pleasant View West Elementary School. The estimated total project cost is \$1,567,000 and is to be funded by a hardship grant through The Office of Public School Construction (OPSC).

NOTE 16 - Restatement

A restatement to prior year net position and fund balance within the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balances – Government Funds, respectively, in the amount of \$6,364, represents a reclassification as a result of the implementation of GASB Statement 84. The Student Activity Fund, previously reported as a fiduciary fund, was reclassified as a governmental fund. The component differences are as follows:

	<u>Governmental Activities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Net position/fund balance, as previously reported	\$ 3,575,069	\$ 313,105	\$ 3,894,335
GASB Statement No. 84	6,364	6,364	6,364
Restated net position/fund balance, at July 1, 2020	<u>\$ 3,581,433</u>	<u>\$ 319,469</u>	<u>\$ 3,900,699</u>

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

PLEASANT VIEW SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,052,751	\$ 4,093,894	\$ 3,324,934	\$ (768,960)
Education Protection Account Funds	550,857	869,357	1,616,074	746,717
Local Sources	305,554	320,472	342,713	22,241
Federal Revenue	442,916	1,386,244	1,332,089	(54,155)
Other State Revenue	406,808	1,417,489	1,377,448	(40,041)
Other Local Revenue	96,226	206,532	166,111	(40,421)
Total Revenues	<u>5,855,112</u>	<u>8,293,988</u>	<u>8,159,369</u>	<u>(134,619)</u>
Expenditures:				
Current:				
Certificated Salaries	2,014,142	2,244,781	2,244,781	-
Classified Salaries	927,599	1,206,962	1,154,275	52,687
Employee Benefits	1,798,361	1,834,065	1,735,551	98,514
Books And Supplies	531,130	913,601	839,216	74,385
Services And Other Operating Expenditures	690,050	954,885	878,796	76,089
Other Outgo	7,050	7,050	4,474	2,576
Capital Outlay	57,000	962,052	922,732	39,320
Debt Service:				
Principal	235,941	235,941	222,941	13,000
Interest	109,013	109,313	103,936	5,377
Total Expenditures	<u>6,370,286</u>	<u>8,468,650</u>	<u>8,106,702</u>	<u>361,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(515,174)</u>	<u>(174,662)</u>	<u>52,667</u>	<u>227,329</u>
Other Financing Sources (Uses):				
Other Sources	-	(59,169)	-	59,169
Total Other Financing Sources (Uses)	<u>-</u>	<u>(59,169)</u>	<u>-</u>	<u>59,169</u>
Net Change in Fund Balance	(515,174)	(233,831)	52,667	286,498
Fund Balance, July 1	3,581,230	3,581,230	3,581,230	-
Fund Balance, June 30	<u>\$ 3,066,056</u>	<u>\$ 3,347,399</u>	<u>\$ 3,633,897</u>	<u>\$ 286,498</u>

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT B-2

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS***

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
California State Teachers' Retirement System:							
6/30/2014	0.00438%	\$ 2,560,103	\$ 1,545,916	\$ 4,106,019	\$ 1,942,933	131.76%	76.52%
6/30/2015	0.00465%	\$ 3,132,356	\$ 1,656,666	\$ 4,789,022	\$ 2,177,691	143.84%	74.02%
6/30/2016	0.00448%	\$ 3,626,294	\$ 2,064,688	\$ 5,690,982	\$ 2,181,892	166.20%	70.04%
6/30/2017	0.00447%	\$ 4,129,277	\$ 2,442,864	\$ 6,572,141	\$ 2,349,986	175.72%	69.46%
6/30/2018	0.00419%	\$ 3,854,230	\$ 2,206,737	\$ 6,060,967	\$ 2,277,207	169.25%	70.99%
6/30/2019	0.00429%	\$ 3,877,939	\$ 2,115,691	\$ 5,993,630	\$ 2,326,542	166.68%	72.56%
6/30/2020	0.00438%	\$ 4,247,578	\$ 2,189,608	\$ 6,437,186	\$ 2,296,772	184.94%	71.82%
California Public Employees' Retirement System:							
6/30/2014	0.00748%	\$ 848,674	\$ -	\$ 848,674	\$ 780,239	108.77%	83.36%
6/30/2015	0.00720%	\$ 1,061,287	\$ -	\$ 1,061,287	\$ 792,006	134.00%	79.43%
6/30/2016	0.00680%	\$ 1,343,005	\$ -	\$ 1,343,005	\$ 830,227	161.76%	73.90%
6/30/2017	0.00688%	\$ 1,642,439	\$ -	\$ 1,642,439	\$ 856,588	191.74%	71.87%
6/30/2018	0.00642%	\$ 1,711,775	\$ -	\$ 1,711,775	\$ 894,476	191.37%	70.85%
6/30/2019	0.00632%	\$ 1,841,004	\$ -	\$ 1,841,004	\$ 894,452	205.82%	70.05%
6/30/2020	0.00698%	\$ 2,140,385	\$ -	\$ 2,140,385	\$ 1,067,598	200.49%	70.00%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only seven years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
California Public Employees' Retirement System:						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT B-3

**SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS***

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	\$ 193,379	\$ 193,379	\$ -	\$ 2,177,691	8.88%
6/30/2016	\$ 234,117	\$ 234,117	\$ -	\$ 2,181,892	10.73%
6/30/2017	\$ 295,628	\$ 295,628	\$ -	\$ 2,349,986	12.58%
6/30/2018	\$ 328,601	\$ 328,601	\$ -	\$ 2,277,207	14.43%
6/30/2019	\$ 378,761	\$ 378,761	\$ -	\$ 2,326,542	16.28%
6/30/2020	\$ 392,748	\$ 392,748	\$ -	\$ 2,296,772	17.10%
6/30/2021	\$ 359,930	\$ 359,930	\$ -	\$ 2,228,669	16.15%
California Public Employees' Retirement System:					
6/30/2015	\$ 93,227	\$ 93,227	\$ -	\$ 792,006	11.771%
6/30/2016	\$ 98,357	\$ 98,357	\$ -	\$ 830,227	11.847%
6/30/2017	\$ 118,963	\$ 118,963	\$ -	\$ 856,588	13.888%
6/30/2018	\$ 138,921	\$ 138,921	\$ -	\$ 894,476	15.531%
6/30/2019	\$ 161,556	\$ 161,556	\$ -	\$ 894,452	18.062%
6/30/2020	\$ 210,541	\$ 210,541	\$ -	\$ 1,067,598	19.721%
6/30/2021	\$ 232,864	\$ 232,864	\$ -	\$ 1,124,947	20.700%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only seven years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
California Public Employees' Retirement System:						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT B-4

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS***

Measurement Date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Total OPEB liability:				
Service cost	\$ 134,332	\$ 139,705	\$ 143,896	\$ 58,604
Interest	75,590	76,976	91,037	41,467
Differences between expected and actual experience	-	-	121,211	132,621
Changes of assumptions or other inputs	-	(116,457)	(1,528,903)	135,909
Benefit payments	(167,545)	(163,703)	(107,008)	(216,225)
Net change in total OPEB liability	42,377	(63,479)	(1,279,767)	152,376
Total OPEB liability - beginning	2,498,147	2,540,524	2,477,045	1,197,278
Total OPEB liability - ending	\$ 2,540,524	\$ 2,477,045	\$ 1,197,278	\$ 1,349,654
Covered-employee payroll	\$ 2,522,861	\$ 2,489,663	\$ 2,592,500	\$ 2,592,482
Total OPEB liability as a percentage of covered-employee payroll	100.70%	99.49%	46.18%	52.06%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only four years are presented because ten year data is not yet available.

Notes to the Schedule

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Change of Assumptions

As of the June 30, 2019 measurement date, the discount rate decreased from 3.62% to 3.5%.

As of the June 30, 2020 measurement date, the discount rate decreased from 3.5% to 2.2%.

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

PLEASANT VIEW SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	\$ 29,759	\$ 244,761	\$ 274,520
Cash on Hand and in Banks	6,161	-	6,161
Cash with a Fiscal Agent/Trustee	-	2	2
Accounts Receivable	66,588	-	66,588
Due from Other Funds	450	-	450
Stores Inventories	6,584	-	6,584
Total Assets	\$ 109,542	\$ 244,763	\$ 354,305
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 13,532	\$ -	\$ 13,532
Due to Other Funds	169	-	169
Total Liabilities	13,701	-	13,701
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	6,584	-	6,584
Restricted Fund Balances	89,257	244,763	334,020
Total Fund Balance	95,841	244,763	340,604
Total Liabilities and Fund Balances	\$ 109,542	\$ 244,763	\$ 354,305

PLEASANT VIEW SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Federal Revenue	\$ 351,417	\$ -	\$ 351,417
Other State Revenue	73,576	-	73,576
Other Local Revenue	(144)	7,143	6,999
Total Revenues	<u>424,849</u>	<u>7,143</u>	<u>431,992</u>
Expenditures:			
Current:			
Pupil Services	344,278	-	344,278
Ancillary Services	300	-	300
Plant Services	53,280	-	53,280
Debt Service:			
Interest	-	12,999	12,999
Total Expenditures	<u>397,858</u>	<u>12,999</u>	<u>410,857</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,991</u>	<u>(5,856)</u>	<u>21,135</u>
Net Change in Fund Balance	26,991	(5,856)	21,135
Fund Balance, July 1	68,850	250,619	319,469
Fund Balance, June 30	<u>\$ 95,841</u>	<u>\$ 244,763</u>	<u>\$ 340,604</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Student Activity Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ -	\$ 29,759	\$ 29,759
Cash on Hand and in Banks	6,064	97	6,161
Accounts Receivable	-	66,588	66,588
Due from Other Funds	-	450	450
Stores Inventories	-	6,584	6,584
Total Assets	<u>\$ 6,064</u>	<u>\$ 103,478</u>	<u>\$ 109,542</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ -	\$ 13,532	\$ 13,532
Due to Other Funds	-	169	169
Total Liabilities	<u>-</u>	<u>13,701</u>	<u>13,701</u>
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	-	6,584	6,584
Restricted Fund Balances	6,064	83,193	89,257
Total Fund Balance	<u>6,064</u>	<u>89,777</u>	<u>95,841</u>
Total Liabilities and Fund Balances	<u>\$ 6,064</u>	<u>\$ 103,478</u>	<u>\$ 109,542</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Student Activity Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Federal Revenue	\$ -	\$ 351,417	\$ 351,417
Other State Revenue	-	73,576	73,576
Other Local Revenue	-	(144)	(144)
Total Revenues	<u>-</u>	<u>424,849</u>	<u>424,849</u>
Expenditures:			
Current:			
Pupil Services	-	344,278	344,278
Ancillary Services	300	-	300
Plant Services	-	53,280	53,280
Total Expenditures	<u>300</u>	<u>397,558</u>	<u>397,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(300)</u>	<u>27,291</u>	<u>26,991</u>
Net Change in Fund Balance	(300)	27,291	26,991
Fund Balance, July 1	6,364	62,486	68,850
Fund Balance, June 30	<u>\$ 6,064</u>	<u>\$ 89,777</u>	<u>\$ 95,841</u>

PLEASANT VIEW SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2021

	<u>Building Fund</u>	<u>Capital Facilities Fund (Developer Fees)</u>	<u>County School Facilities Fund Modernization</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
ASSETS:				
Cash in County Treasury	\$ -	\$ 38,352	\$ 206,409	\$ 244,761
Cash with a Fiscal Agent/Trustee	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>
Total Assets	<u>\$ 2</u>	<u>\$ 38,352</u>	<u>\$ 206,409</u>	<u>\$ 244,763</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Restricted Fund Balances	<u>2</u>	<u>38,352</u>	<u>206,409</u>	<u>244,763</u>
Total Fund Balance	<u>2</u>	<u>38,352</u>	<u>206,409</u>	<u>244,763</u>
Total Liabilities and Fund Balances	<u>\$ 2</u>	<u>\$ 38,352</u>	<u>\$ 206,409</u>	<u>\$ 244,763</u>

PLEASANT VIEW SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund	Capital Facilities Fund (Developer Fees)	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other Local Revenue	\$ 4	\$ 2,042	\$ 5,097	\$ 7,143
Total Revenues	<u>4</u>	<u>2,042</u>	<u>5,097</u>	<u>7,143</u>
Expenditures:				
Current:				
Debt Service:				
Interest	12,999	-	-	12,999
Total Expenditures	<u>12,999</u>	<u>-</u>	<u>-</u>	<u>12,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,995)</u>	<u>2,042</u>	<u>5,097</u>	<u>(5,856)</u>
Net Change in Fund Balance	(12,995)	2,042	5,097	(5,856)
Fund Balance, July 1	12,997	36,310	201,312	250,619
Fund Balance, June 30	<u>\$ 2</u>	<u>\$ 38,352</u>	<u>\$ 206,409</u>	<u>\$ 244,763</u>

PLEASANT VIEW SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY
 ORGANIZATION STRUCTURE
 JUNE 30, 2021

TABLE D-1

Pleasant View School District was established in 1875. There were no changes in the boundaries of the District during the current year. The District consists of two sites, Pleasant View Elementary, serving grades K-3 and Pleasant View West, serving grades 4-8.

Governing Board		
Name	Office	Term and Term Expiration
Thomas Barcellos	President	Four year term expires 12/2022
Alexander Garcia	Vice President	Four year term expires 12/2022
Davy Gobel	Member	Four year term expires 12/2024
Rusty Gobel	Member	Four year term expires 12/2022
Rachele Alcantar	Member	Four year term expires 12/2024

Administration		
Name	Office	Tenure
Mark Odsather	Superintendent	Eleven years
Niguel Baxter	Business Manager	Eleven years

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

TABLE D-2

<u>Grade Level</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Credited Number of Days Traditional Calendar</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	180	0	180	Complied
Grade 1	180	0	180	Complied
Grade 2	180	0	180	Complied
Grade 3	180	0	180	Complied
Grade 4	180	0	180	Complied
Grade 5	180	0	180	Complied
Grade 6	180	0	180	Complied
Grade 7	180	0	180	Complied
Grade 8	180	0	180	Complied

This schedule presents information on the amount of the instructional time offered by the District and whether the District complied with the provisions of Education Code Section 46200.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2021

TABLE D-3

General Fund	Budget 2022 (see note 1)	2021	2020	2019
Revenues and other financial sources	\$ 7,735,768	\$ 8,159,369	\$ 6,963,569	\$ 6,501,470
Expenditures	7,571,805	8,106,702	6,553,702	6,663,620
Other uses and transfers out	-	-	122	-
Total outgo	7,571,805	8,106,702	6,553,824	6,663,620
Change in fund balance (deficit)	163,963	52,667	409,745	(162,150)
Ending fund balance	<u>\$ 3,797,860</u>	<u>\$ 3,633,897</u>	<u>\$ 3,581,230</u>	<u>\$ 2,895,241</u>
Available reserves (see note 2)	<u>\$ 3,414,016</u>	<u>\$ 3,222,459</u>	<u>\$ 3,359,952</u>	<u>\$ 2,728,001</u>
Available reserves as a percentage of total outgo	<u>45.1%</u>	<u>39.8%</u>	<u>51.3%</u>	<u>40.9%</u>
Total long-term debt (see note 3)	<u>\$ 12,321,526</u>	<u>\$ 12,551,620</u>	<u>\$ 11,704,904</u>	<u>\$ 12,965,847</u>
Average daily attendance at P-2	<u>437</u>	<u>457</u>	<u>457</u>	<u>455</u>

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

The General Fund balance has increased by \$738,656 (25.51%) over the past two years. The fiscal year 2021-22 budget projects an increase of \$163,963 (4.51%). For a district of this size, the State recommends available reserves of at least five percent of total General Fund expenditures, transfers out and other uses (total outgo).

The District has experienced operating surpluses for two of the past three years and projects a surplus during the 2021-22 fiscal year. Total long-term debt has decreased by \$414,227 over the past two years.

Average daily attendance has increased by two over the past two years. A decrease of 20 ADA is anticipated during the fiscal year 2021-22.

NOTES:

- (1) Budget 2022 is included for analytical purposes only and has not been subjected to audit.
- (2) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- (3) Long-term debt includes net pension liability and total OPEB liability.

PLEASANT VIEW SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

TABLE D-4

	<u>Non-Treasury COP/Trustee Building Fund #2</u>
June 30, 2021, annual financial and budget report fund balance	<u>\$ 3,745,000</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash with fiscal agent overstatement	<u>(3,723,144)</u>
June 30, 2021, audited financial statement fund balance	<u><u>\$ 21,856</u></u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2021

TABLE D-5

No charter schools are chartered by Pleasant View School District.

<u>Charter Schools</u>	<u>Included in Audit?</u>
None	N/A

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

TABLE D-6

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 112,119
Child Nutrition: School Programs (School Lunch)	10.555	13524	182,764
Food Distribution - Commodities	10.555	13524	56,534
Total CFDA 10.555			<u>239,298</u>
Total Child Nutrition Cluster			<u>351,417</u>
Total Passed Through California Department of Education			<u>351,417</u>
Total U.S. Department of Agriculture			<u>351,417</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed Through California Department of Education:			
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	270,534
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	77,417
Total CFDA 84.425			<u>347,951</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	318,465
ESEA (ESSA): School Improvement (CSI) Funding for LEAs	84.010	15438	47,024
Total CFDA 84.010			<u>365,489</u>
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	49,774
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	12,600
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	61,095
Total Passed Through California Department of Education			<u>836,909</u>
Total U.S. Department of Education			<u>836,909</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Passed Through California Department of Education:			
COVID-19: Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	495,180
Total Passed Through California Department of Education			<u>495,180</u>
Total U.S. Department of Treasury			<u>495,180</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,683,506</u></u>

The accompanying notes are an integral part of this schedule.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pleasant View School District under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Pleasant View School District, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior year.

Note 3 - De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

Note 4 - Subrecipients

Of the federal expenditures presented in the Schedule, the District had no subrecipients that were provided federal awards.

Other Independent Auditors' Report



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

**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**

Independent Auditors' Report

Board of Trustees
Pleasant View School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasant View School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Pleasant View School District's basic financial statements, and have issued our report thereon dated February 16, 2022.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

We noted certain matters that we reported to management of Pleasant View School District in a separate letter dated February 16, 2022.

Purpose of this Report

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

M Green and Company LLP

Visalia, California
February 16, 2022



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

Board of Trustees
Pleasant View School District

Report on Compliance for Each Major Federal Program

We have audited Pleasant View School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Pleasant View School District's major federal program for the year ended June 30, 2021. Pleasant View School District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for Pleasant View School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about Pleasant View School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Pleasant View School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Pleasant View 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 its major federal program for the year ended June 30, 2021.

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Report on Internal Control Over Compliance

Management of Pleasant View School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pleasant View School District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pleasant View School District's internal control over compliance.

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

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

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

M Green and Company LLP

Visalia, California
February 16, 2022



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on State Compliance

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NATALIE H. SIEGEL, CPA

ROSALIND WONG, CPA

Board of Trustees
Pleasant View School District

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2021.

Management's Responsibility for State Compliance

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

JAMES G. DWYER, CPA

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KRISTI WEAVER, CPA

Compliance Requirements

Procedures in
Audit Guide
Performed

LOCAL EDUCATION AGENCIES:

Attendance and Distance Learning
Teacher Certification and Misassignments
Kindergarten Continuance

Yes
Yes
Yes

Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Yes
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	No (See Below)

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION:

California Clean Energy Jobs Act	No (See Below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

CHARTER SCHOOLS:

Independent Study-Course Based	N/A
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for District of Choice since the District did not elect to operate as a district of choice.

We did not perform testing for California Clean Energy Jobs Act since the District did not have expenditures and there was no submission of a final project completion report from this source during the current fiscal year.

Opinion on State Compliance

In our opinion, Pleasant View School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Other Matters

Other Information

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001.

Pleasant View School District's Response to the Finding

Pleasant View School District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Pleasant View School District's response is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of 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 outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

M Green and Company LLP

Visalia, California
February 16, 2022

Findings and Recommendations Section

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?

___ Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses?

___ Yes X None Reported

Noncompliance material to financial statements noted?

___ Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?

___ Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses?

___ Yes X None Reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance?

___ Yes X No

Identification of major program:

CFDA Number
21.019

Name of Federal Program or Cluster
Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes ___ No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?

___ Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses?

___ Yes X None Reported

Type of auditors' report issued on compliance for state programs:

Unmodified

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

FINDING 2020-001

61000

STATE COMPLIANCE – TEACHER SALARIES

Criteria

Education Code Section 41372 requires that payment of classroom teachers' salaries and benefits meet or exceed 60% (for elementary districts) of total expenditures of the District.

Condition

The District only spent 52.42% of their current expense of education (\$6,538,840) on classroom teachers' salaries and benefits (\$3,427,709), which is below the required level.

Questioned Costs

Not Applicable

Proper Perspective

The finding is systematic to the entire District.

Effect

The deficiency amount was determined to be \$495,644; therefore, the District is out of compliance with the Education Code Section 41372. The District has filed an application for exemption from required expenditures for classroom teacher salaries with the Tulare County Office of Education.

Cause

Teachers' salaries and benefits were not increased to meet this requirement because the teachers' salaries and benefits are already in excess of those paid by other comparable school districts.

Recommendation

This is a repeat finding from the prior year. We recommend the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.

Corrective Action Plan

The District will continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.



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CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

Board of Trustees
Pleasant View School District

We have completed our audit of Pleasant View School District for the year ended June 30, 2021. The following items came to our attention which we are providing for your consideration:

COPs Activity Journal Entries

The District refinanced 2015 COPs and made journal entries to record the issuance of the new COPs; however, the District did not record the payoff of the old COPs. As a result, the Cash with a Fiscal Agent/Trustee was overstated. We recommend as part of year end closing procedures, the District reconcile the trust account to the general ledger.

GASB Statement No. 87, Leases Implementation

The District will be required to implement GASB Statement No. 87, *Leases* for the fiscal year ending June 30, 2022. We recommend the District become familiar with the new standard and start gathering and evaluating current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements.

Prior Year Issue

Excess of Expenditures Over Appropriations: Actual expenditures exceeded budgeted amounts in a major object code for the year ended June 30, 2020 in the General Fund. Proper internal controls dictate maintaining control over the budgeting process. We recommended the District review budgets more carefully and revise budgets on a regular basis or the board should approve the year end budget transfer resolution to allow the County Office of Education to adjust the budget when necessary. Our recommendation has been implemented.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2022 and beyond.

Very truly yours,

M. Green and Company LLP

M. GREEN AND COMPANY LLP
Certified Public Accountants

February 16, 2022

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PLEASANT VIEW SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2020-001 The District only spent 59.37% of their current expense of education (\$5,983,991) on classroom teachers' salaries and benefits (\$3,552,440), which was below the required level. We recommended the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.</p>	Not Implemented	See current year finding 2020-001

Tulare County Office of Education
Order to Pay/Payroll Transmittal
 Form PS04P - Payroll

Month/Day/Year: 2/3/22

Exhibit C 3-822-

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their own payroll input will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	Certificate Payroll	Classified Payroll
Payroll Input W/S Enclosed	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed 1 1	No. Enclosed 2 2
Form PS02 Voluntary Deductions	No. Enclosed 0 0	No. Enclosed 0 0
Form PS03 Employee Distribution Additions	No. Enclosed 1 1	No. Enclosed 1 1
Form W-4 Withholding	No. Enclosed 2 2	No. Enclosed 3 3
Automatic Payroll Deposit Form Authorization	No. Enclosed 1 1 (mailed)	No. Enclosed 0 0
PERS Action Form	No. Enclosed 0 0	No. Enclosed 0 0
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$ <u>7,125.00</u>	Total Amount \$ <u>47,840.43</u>

The PLEASANT VIEW ELEMENTARY School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nayve Bayter District Authorized Signature 2/3/22 Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE / /

Received & Processed By _____

Tulare County Office of Education
Order to Pay/Payroll Transmittal

Form PS04P - Payroll

Month/Day/Year: 2/15/2022

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their own payroll input will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	Certificate Payroll	Classified Payroll
Payroll Input W/S Enclosed	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form PS02 Voluntary Deductions	No. Enclosed <u>3</u>	No. Enclosed <u>0</u>
Form PS03 Employee Distribution Additions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form W-4 Withholding	No. Enclosed <u>1 & DE4(1)</u>	No. Enclosed <u>1 & DE4(1)</u>
Automatic Payroll Deposit Form Authorization	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
PERS Action Form	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$ <u>191,945.44</u>	Total Amount \$ <u>56,641.71</u>

The PLEASANT VIEW ELEMENTARY School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Margie Bayler
 District Authorized Signature

2/15/22
 Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE / /

Received & Processed By _____

Pleasant View Elementary School District

For more updates, visit our Pleasant View Falcons website.

www.pleasant-view.org

MARCH 2022



Exhibit H 3-8-22

Dr. Seuss: Read Across America Week (dress-up days)

- Mon 2/28 – Family Life (Puberty)**
7th: Boys-9:30-10:15 Girls-10:45-11:45
8th: Boys 1-1:45pm Girls-2-3pm
- Tue 3/1 – PVW Monthly Awards: 5/6th @ 9:30 a.m. & 7/8th @ 10 a.m.**
- Thu 3/3 – GRADE REPORTING WINDOW CLOSES**
FHCN Mobile Health Clinic @ PVE
PVW Monthly Awards: PK/K @ 9:45, 3/4th @ 10:05, 1/2nd 10:35
Field Trip: 8th to Planetarium from 8:30am-12:30pm
- Fri 3/4 – 2nd Trimester Report Cards Printed (Give to office staff by Tue 3/8 to mail out)**

- Mon 3/7 – NO SCHOOL: Professional Development Day**
- Tue 3/8 – 2nd TRIMESTER REPORT CARDS TO GO OUT**
BOARD MEETING
6th Grade SCICON Presentation
- Wed 3/9 – Field Trip: 7th to Fresno EDGE Program 8:30-2:30**
2pm dismissal
CONFERENCES: 2:15-4:00pm
CONFERENCES: 2:15-4:00pm
- Thu 3/10 –**



SPRING BREAK: Monday, March 14th – Friday, March 18th, 2022

- Wed 3/23 – Farmers Market @ PVE 3:30-5pm**
Tentative Covid/Flu Vaccine Clinic
SSC Meeting
Fire Drill
- Fri 3/25 – PVW Track Meet**



- Mon 3/28 – Comprehensive Sex Ed (8th-Girls-all day)**
- Tue 3/29 – Comprehensive Sex Ed (8th-Girls-all day)**
- Wed 3/30 – Comprehensive Sex Ed (8th-Boys-all day)**
Field Trip: 5th SCICON Day Trip
- Thu 3/31 – Comprehensive Sex Ed (8th-Boys-all day)**
- Fri 4/1 – PVE Track Meet**
Baseball/Softball: PVW @ Terra Bella
Field Trip: 5-8 group to Visalia Lip Sync Battle 5pm-10pm

STAFF BIRTHDAYS

3/3: Niguel Baxter, 3/5: Karre Rising 3/10: Claudia Zendejas, 3/11: Maria Lopez, 3/14: Becky Ochoa, 3/15: Elvia Alvarado, Ivette Valdez 3/22: Mark Odsather, 3/23: Armando Gonzalez, 3/29: Katrina Vankham

PVESD School Board Meeting Principal's Report

3/8/22

School Track Meets

- March 25th at PVW
- April 1st at PVE

Professional Development on March 7th, 2022

- Focused on Learning 2025 Report
 - Discussed each component
 - We will continue the discussion after spring break

Exhibit I
3-8-22

Student Growth Summary Report

Aggregate by School

Term: Winter 2021-2022
 District: Pleasant View Elementary School District

Norms Reference Data: 2020 Norms:
 Growth Comparison Period: Fall 2021 - Winter 2022
 Weeks of Instruction: Start - 4 (Fall 2021)
 End - 20 (Winter 2022)

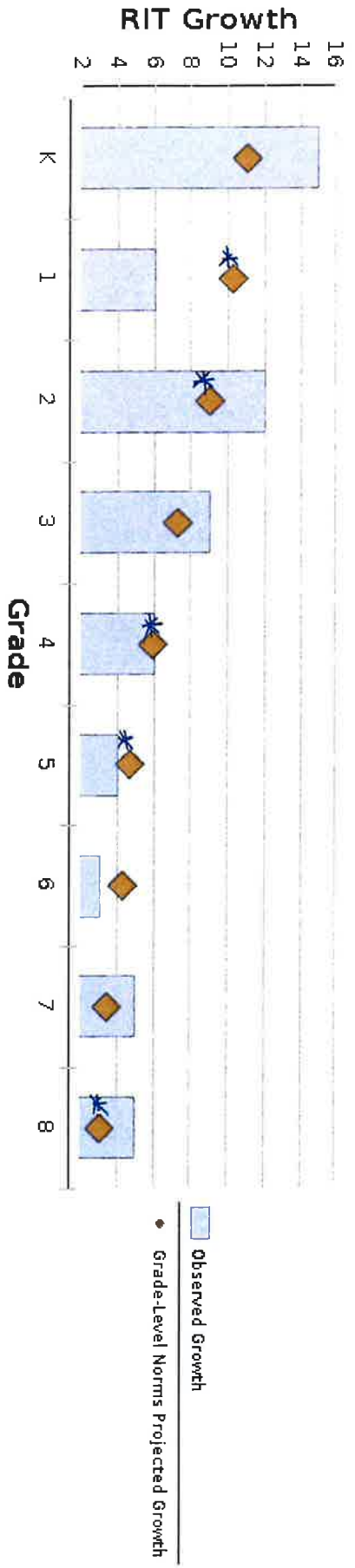
Grouping: No
 Small Group Display: No

Pleasant View West

Math: Math K-12

Grade (Winter 2022)	Total Number of Growth Events†	Fall 2021			Winter 2022			Growth		Grade-Level Norms			Growth Evaluated Against Student Norms			
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	34	133.4	8.4	13	148.6	11.9	38	15	1.3	11.1	3.21	99	34	21	62	82
1	37	150.9	12.9	6	156.8	12.7	1	6	1.0	10.3	-3.04	1	37	10	27	12
2	43	165.2	12.1	4	177.6	12.7	14	12	1.0	9.0	2.63	99	43	30	70	66
3	49	169.3	12.1	1	178.4	13.7	1	9	1.1	7.3	1.53	94	49	27	55	46
4	43	184.1	13.7	1	189.8	14.2	1	6	0.8	6.0	-0.22	41	43	17	40	42
5	42	192.6	13.7	1	197.0	13.0	1	4	1.2	4.7	-0.21	42	42	16	38	33
6	44	199.5	15.1	3	202.7	13.5	2	3	0.9	4.3	-0.89	19	44	15	34	29
7	46	205.3	13.6	4	210.7	12.3	7	5	1.0	3.5	1.65	95	46	28	61	59
8	45	207.0	11.9	3	211.5	12.9	5	5	1.1	3.0	1.06	85	45	25	56	57

Math: Math K-12



Explanatory Notes

Calculations not provided because students have no MAP results in at least one of the terms. The Growth Count is zero. Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.



Student Growth Summary Report

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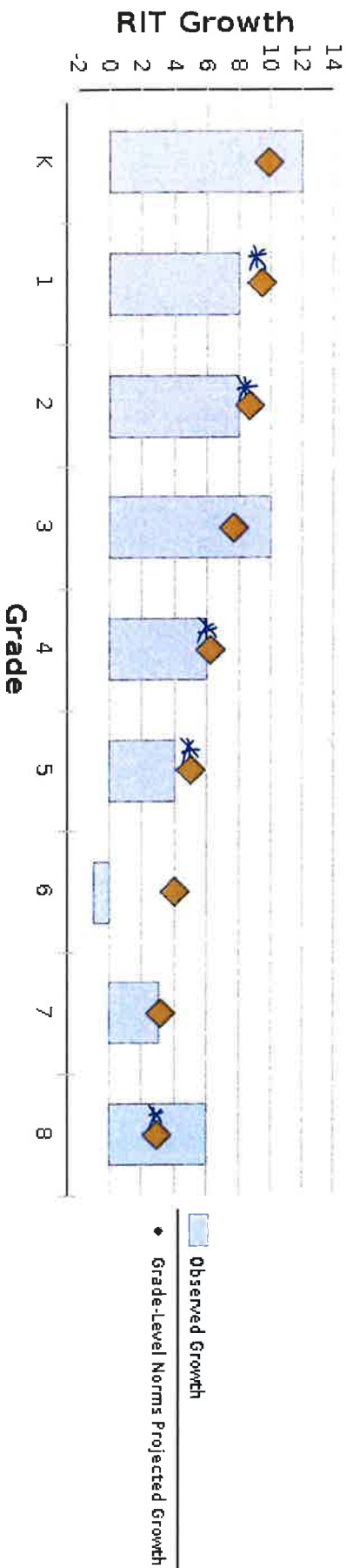
Grouping: None
 Small Group Display: No

Pleasant View West

Language Arts:
 Reading

Grade (Winter 2022)	Total Number of Growth Events†	Fall 2021			Comparison Periods Winter 2022			Growth		Grade-Level Norms			Growth Evaluated Against Student Norms			
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K	33	132.2	6.2	20	143.8	12.0	31	12	2.0	9.9	1.22	89	33	20	61	66
1	36	146.0	12.6	3	153.7	13.0	2	8	1.0	9.4	-1.18	12	36	11	31	28
2	43	160.0	13.6	3	168.4	15.0	3	8	1.1	8.6	-0.16	43	43	22	51	49
3	50	169.8	17.3	1	179.6	15.5	2	10	1.2	7.7	1.73	96	50	25	50	48
4	44	184.0	15.7	4	190.1	16.6	4	6	1.3	6.2	-0.11	45	44	21	48	45
5	42	190.8	15.6	3	194.8	15.6	2	4	1.2	5.1	-0.93	18	42	17	40	33
6	43	198.9	15.3	6	197.4	15.0	1	-1	1.5	4.0	-5.55	1	43	10	23	16
7	44	202.4	14.3	5	205.2	15.3	5	3	1.2	3.2	-0.38	35	44	20	45	36
8	47	202.3	15.8	2	208.0	14.7	5	6	1.1	3.0	2.38	99	47	30	64	63

Language Arts: Reading



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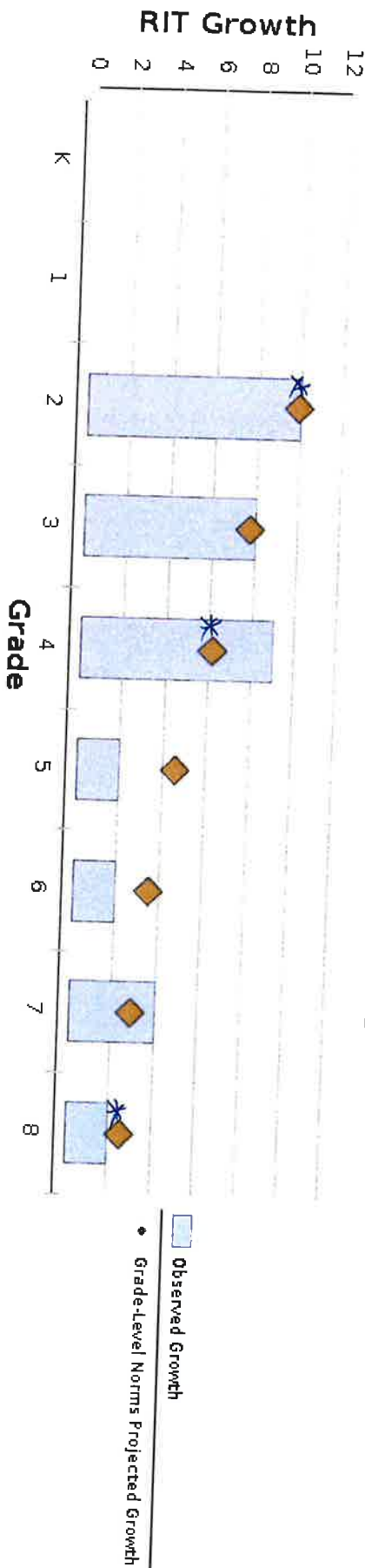
Grouping: None
Small Group Display: No

Pleasant View West

Language Arts:
Language Usage

Grade (Winter 2022)	Total Number of Growth Events	Fall 2021			Comparison Periods Winter 2022			Growth		Grade-Level Norms			Growth Evaluated Against				
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile	
K	0	**			**			**				**			**		
1	43	180.7	14.2	2	170.9	15.1	3	10	0.9	9.9	0.20	58	43	18	42	41	
2	49	172.3	14.6	1	180.6	14.3	1	8	1.0	7.7	0.50	69	49	23	47	45	
3	44	180.8	16.5	1	189.7	16.4	2	9	1.2	6.1	2.82	99	44	28	64	59	
4	37	191.5	16.0	2	193.1	14.7	1	2	1.1	4.6	-3.33	1	37	10	27	28	
5	44	197.8	16.5	3	200.1	13.2	2	2	1.4	3.5	-1.53	6	44	18	41	34	
6	43	202.4	13.4	6	206.1	12.6	8	4	1.3	2.9	1.10	86	43	23	53	49	
7	47	201.5	15.8	2	203.9	14.1	2	2	1.1	2.5	-0.17	43	47	25	53	51	

Language Arts: Language Usage



Explanatory Notes

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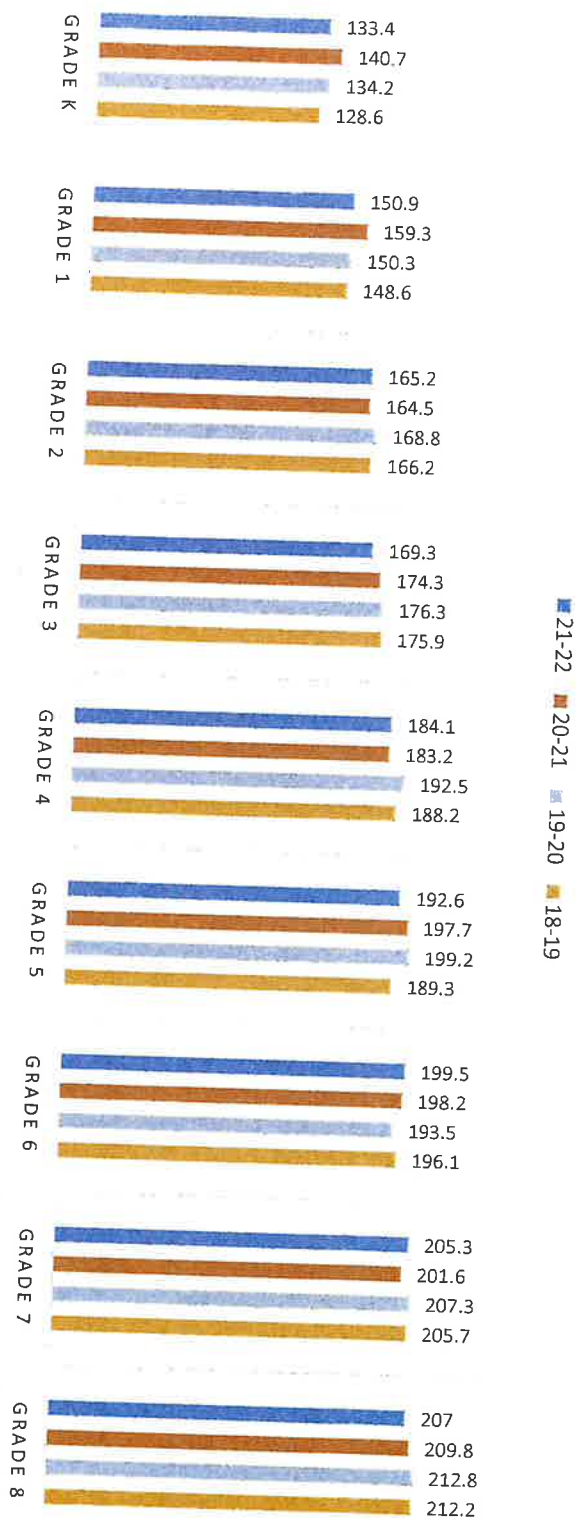
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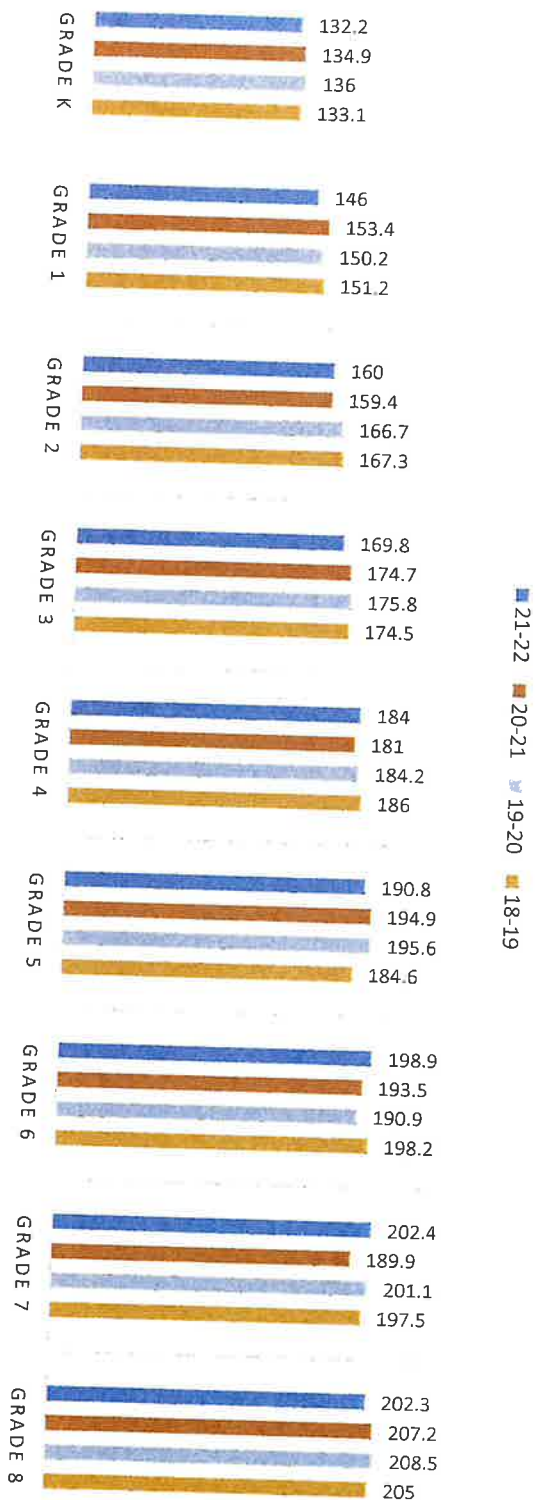
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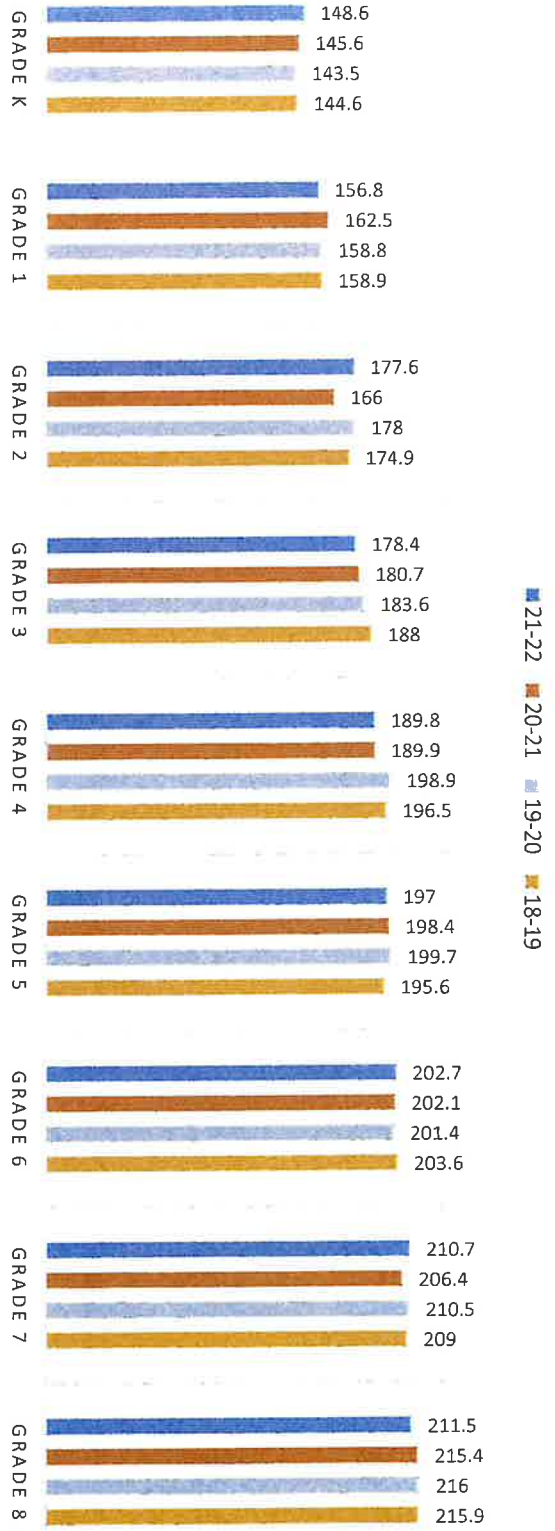
NWEA MATH FALL SCORES



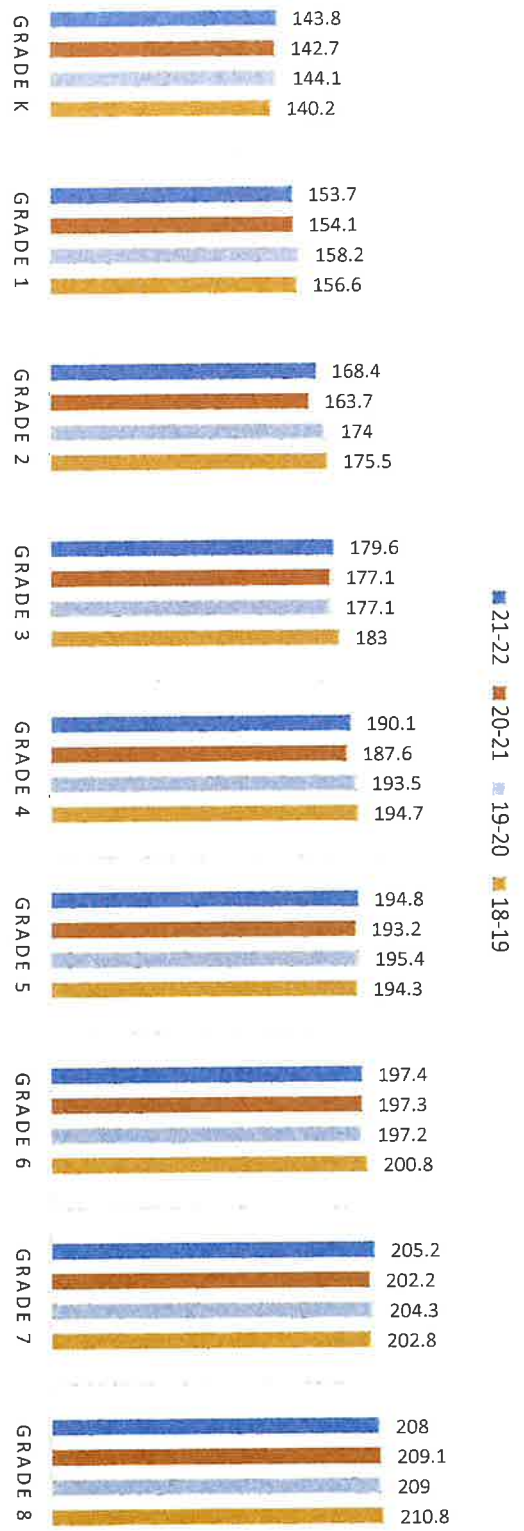
NWEA ELA FALL SCORES



NWEA MATH WINTER SCORES



NWEA ELA WINTER SCORES



Student Growth Summary Report

Aggregate by School

Term: Winter 2021-2022
District: Pleasant View Elementary School District

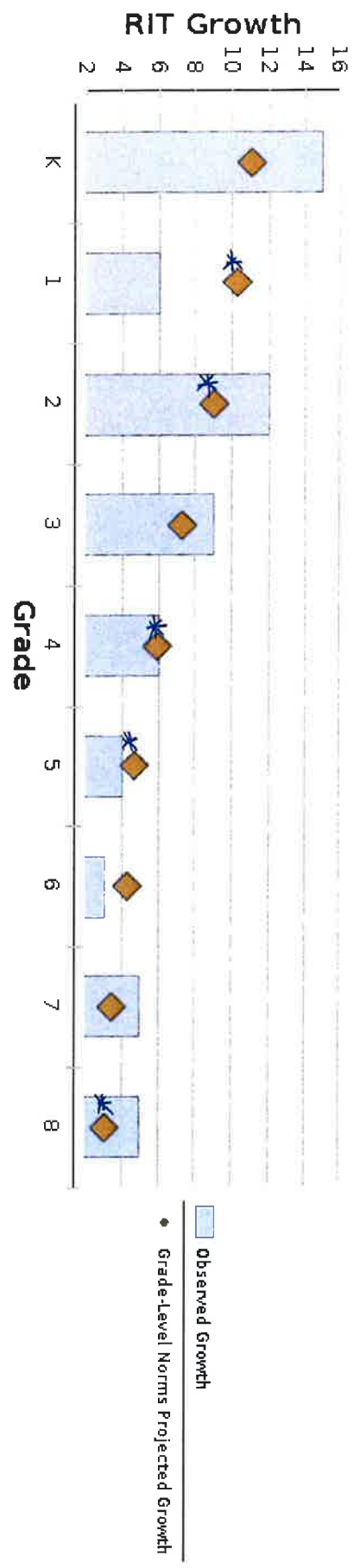
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Pleasant View West

Math: Math K-12

Grade (Winter 2022)	Total Number of Growth Events†	Fall 2021			Winter 2022			Growth		Grade-Level Norms		Growth Evaluated Against		Student Norms	Number of Students Who Met Their Growth Projection	Number of Students Who Met Their Growth Projection	Student Median Conditional Growth Percentile
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5	42	192.6	13.7	1	197.0	13.0	1	4	1.2	4.7	-0.21	42	42	16	38	33	
6	44	199.5	15.1	3	202.7	13.5	2	3	0.9	4.3	-0.89	19	44	15	34	29	
7	46	205.3	13.6	4	210.7	12.3	7	5	1.0	3.5	1.65	95	46	28	61	59	
8	45	207.0	11.9	3	211.5	12.9	5	5	1.1	3.0	1.06	85	45	25	56	57	

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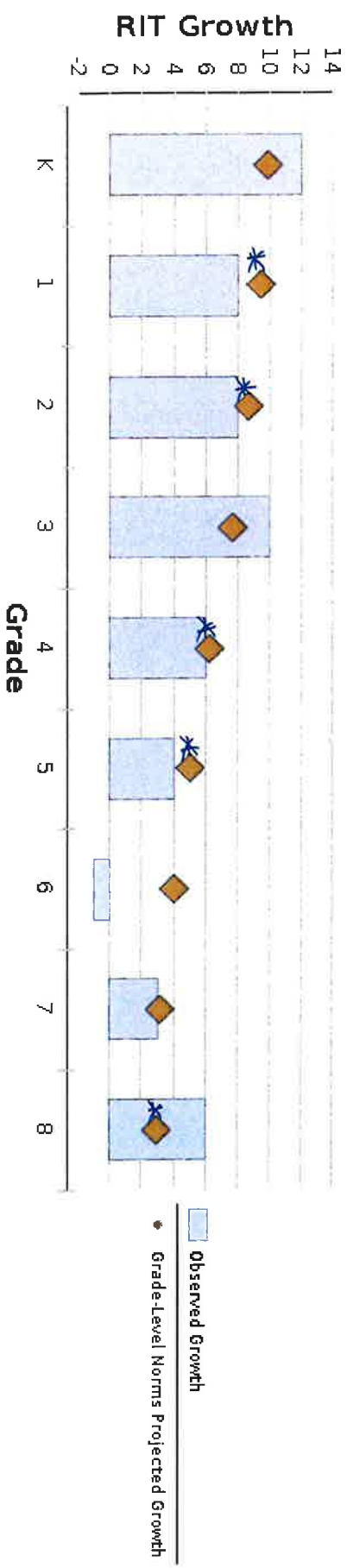
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Pleasant View West

Language Arts:
 Reading

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3	50	169.8	17.3	1	179.6	15.5	2	10	1.2	7.7	1.73	96	50	25	50	48	
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5	42	190.8	15.6	3	194.8	15.6	2	4	1.2	5.1	-0.93	18	42	17	40	33	
6	43	198.9	15.3	6	197.4	15.0	1	-1	1.5	4.0	-5.55	1	43	10	23	16	
7	44	202.4	14.3	5	205.2	15.3	5	3	1.2	3.2	-0.38	35	44	20	45	36	
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Language Arts: Reading



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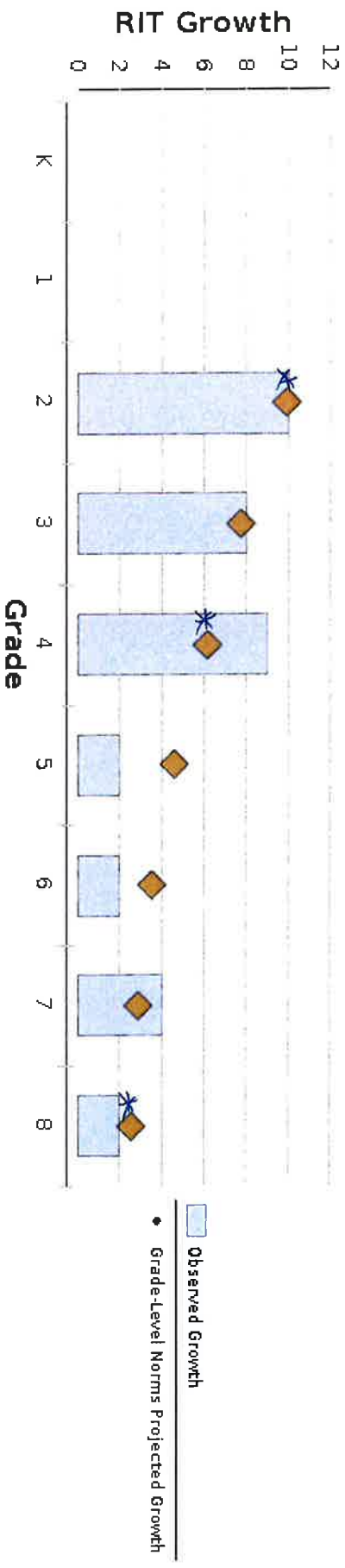
Grouping: None
 Small Group Display: No

Pleasant View West

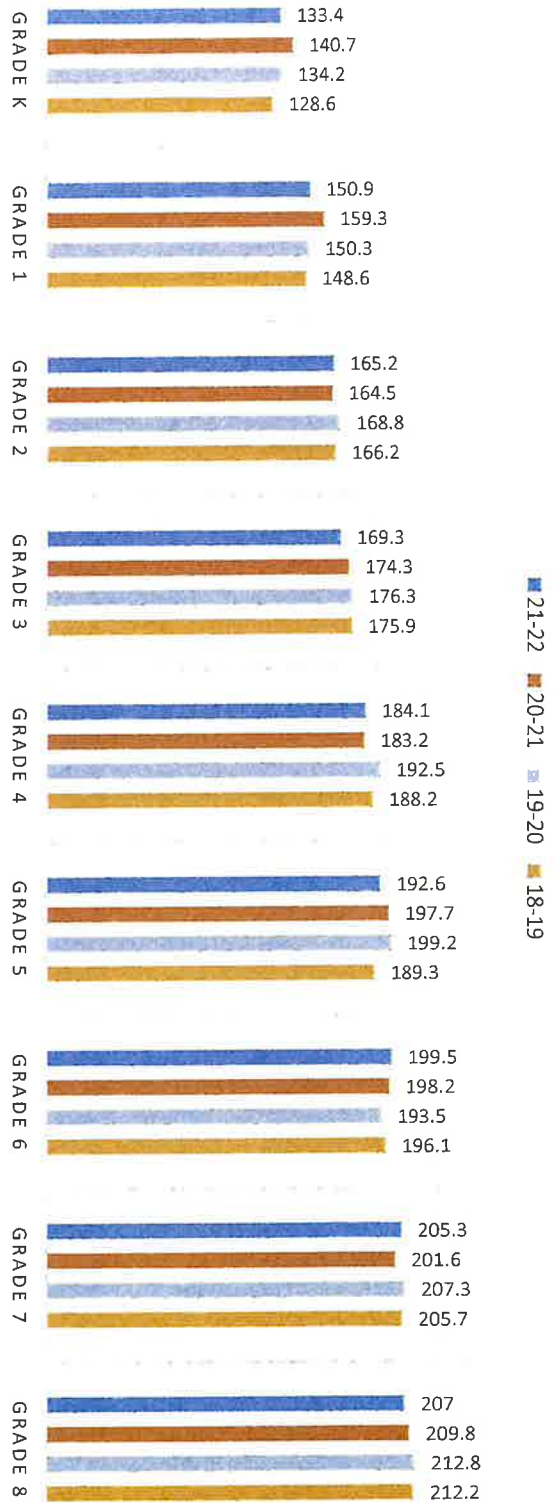
Language Arts:
 Language Usage

Grade (Winter 2022)	Total Number of Growth Events†	Fall 2021			Winter 2022			Growth	Grade-Level Norms			Student Norms						
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K	0	**			**			**				**						
1	43	160.7	14.2	2	170.9	15.1	3	10	0.9	9.9	0.20	58	43	18	42	41		
2	49	172.3	14.6	1	180.6	14.3	1	8	1.0	7.7	0.50	69	49	23	47	45		
3	44	180.8	16.5	1	189.7	16.4	2	9	1.2	6.1	2.82	99	44	28	64	59		
4	37	191.5	16.0	2	193.1	14.7	1	2	1.1	4.6	-3.33	1	37	10	27	28		
5	44	197.8	16.5	3	200.1	13.2	2	2	1.4	3.5	-1.53	6	44	18	41	34		
6	43	202.4	13.4	6	206.1	12.6	8	4	1.3	2.9	1.10	86	43	23	53	49		
7	47	201.5	15.8	2	203.9	14.1	2	2	1.1	2.5	-0.17	43	47	25	53	51		

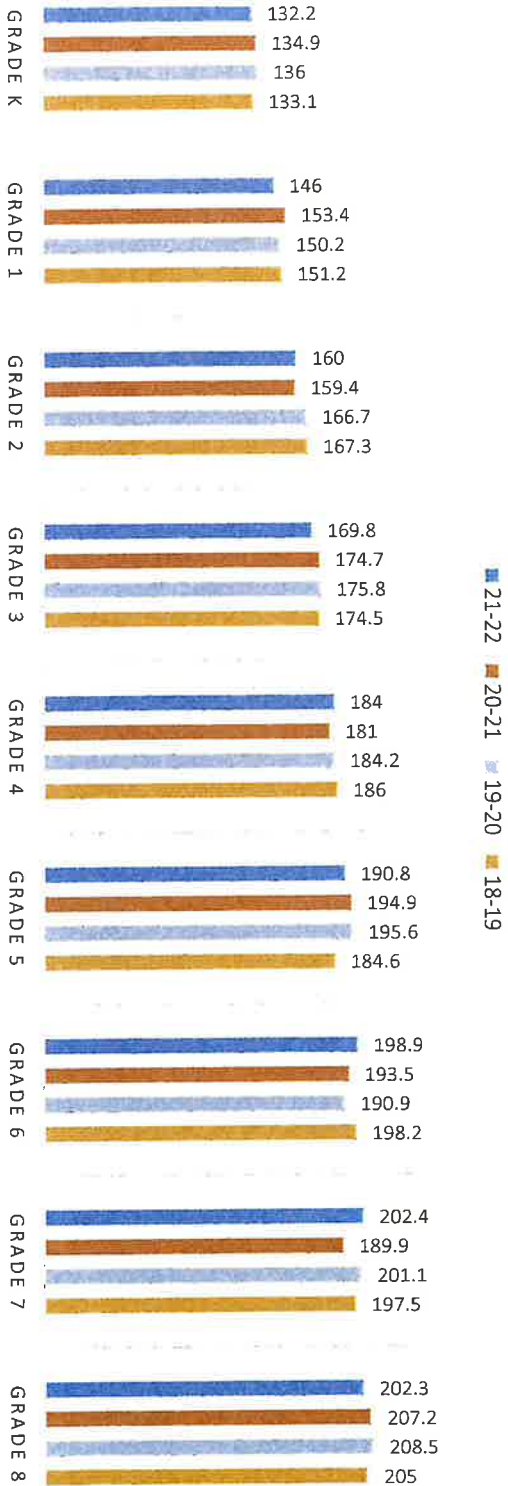
Language Arts: Language Usage



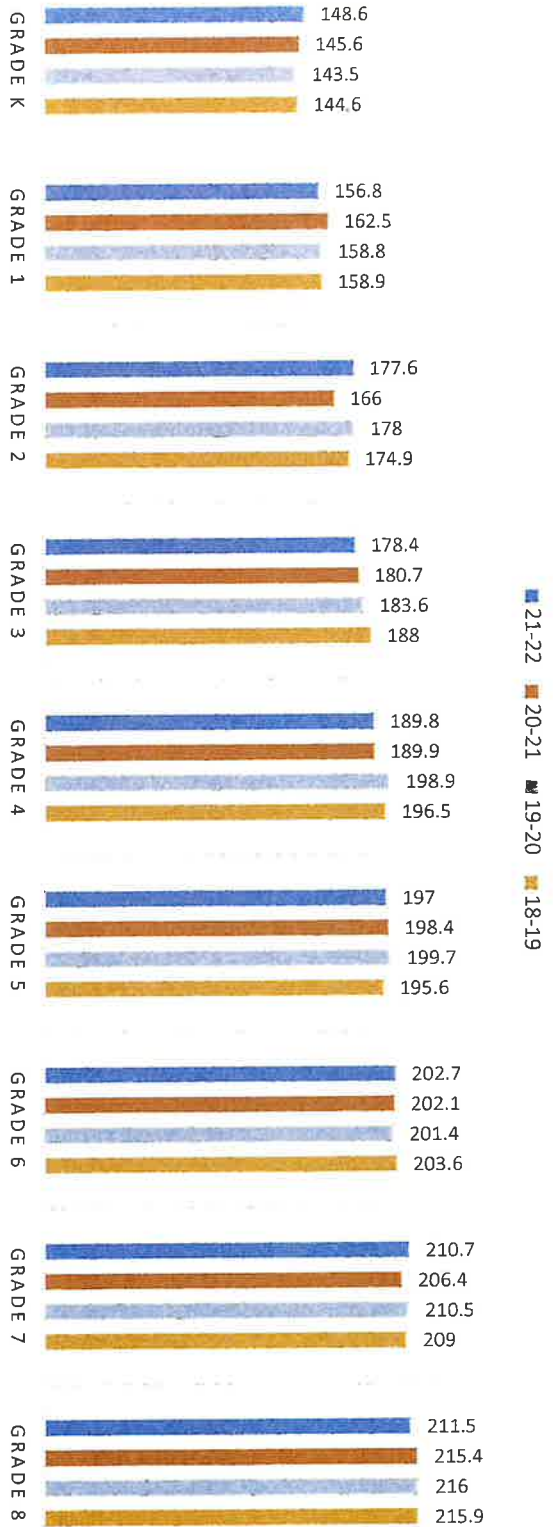
NWEA MATH FALL SCORES



NWEA ELA FALL SCORES



NWEA MATH WINTER SCORES



NWEA ELA WINTER SCORES

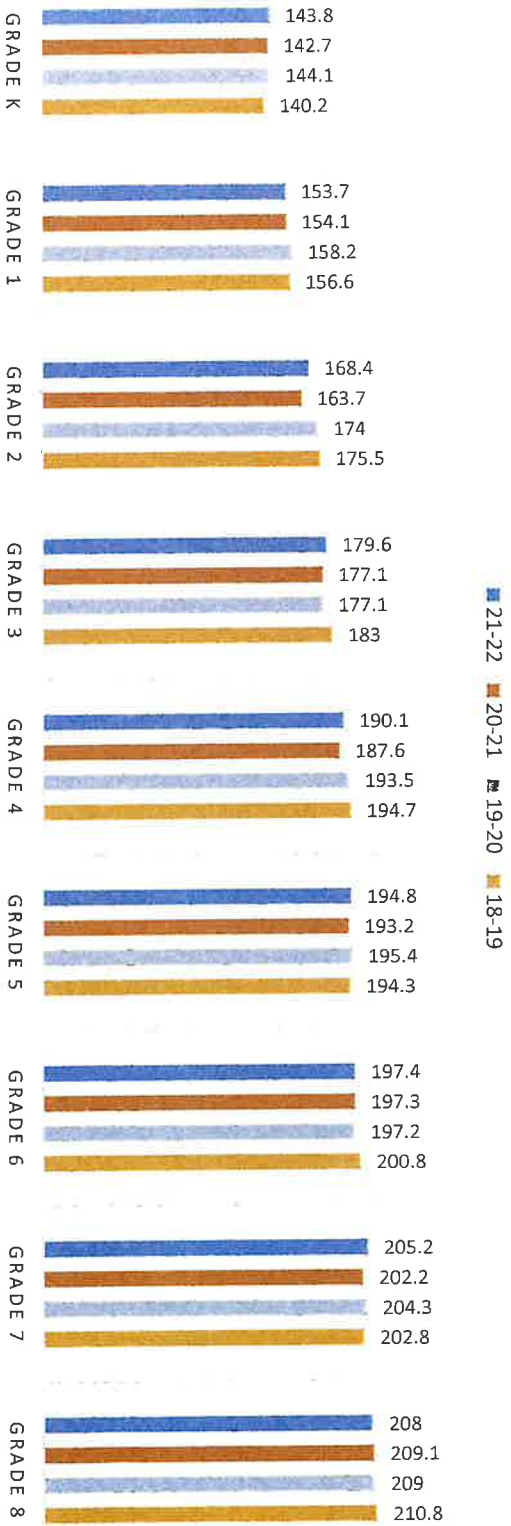


Exhibit 3-8-22



(/)



Make plans now to join us in June at our in-person national conference!

During our time together, we will explore the following theme: *The Most Important Moment: Reclaiming the Time to Teach & Learn*. We hope that the dialogue around this topic will help educators better cope with the "new normal" that Covid-19 has created in our lives.

All conference sessions will be held on the campus of our nationally accredited [Paideia School for Creative Thinking \(/paideia-schools/paideia-nationally-accredited-and-certified-schools\)](#), Merrol Hyde Magnet School, in Hendersonville, Tennessee. We also plan to have a welcome reception and awards ceremony. We intend to recognize all our Paideia partner schools at that event.

Although our goal is to hold our conference in person, we are also offering a virtual streaming option for those unable to travel. If pandemic conditions should warrant, we will switch to a virtual streaming model for all participants. The fee for either option is \$500; to register, click the button below.

(<https://forms.gle/7j3BmzP3dPtzhYXG9>)NEW THIS YEAR: In a revamped conference format, we are also offering one-day add-on courses on June 22. Please also see our [Professional Development \(/professional-development/index\)](#) page to sign up for either of the following: Introduction to Paideia Seminar or Advanced Paideia Seminar Facilitation. NOTE: If you are the Paideia Coordinator for your

school and will be signing up for either of these courses, please email our assistant director, Jeremy Spielman, (<mailto:jeremy@paideia.org?subject=June%2022%20Training>) as we would like to convene a short meeting of coordinators on the June 22 training day.

LODGING OPTIONS: Due to the continued uncertainty caused by the pandemic, we do not plan to reserve hotel room blocks for our participants, but see this page ([/experience-paideia/national-conference-lodging](https://www.paideia.org/experience-paideia/national-conference-lodging)) for a list of suggested hotels. Metro Nashville is about 30 minutes from Merrol Hyde if you want to stay downtown and soak in the Music City atmosphere!

Please visit this page again soon as we add more details about the conference.

**Have
an
idea?**



We invite you to apply to present at our 2022 conference. If you are interested, click here to fill out the application form.

[REGISTER NOW \(HTTPS://WWW.PAIDEIA.ORG/PROFESSIONAL-DEVELOPMENT/INDEX\)](https://www.paideia.org/professional-development/index)

EXPERIENCE PAIDEIA ([HTTPS://WWW.PAIDEIA.ORG/EXPERIENCE-PAIDEIA](https://www.paideia.org/experience-paideia))

New! Online Training for Schools (<https://www.paideia.org/experience-paideia/hybrid-online-introduction-to-paideia-seminar>)

On-Site Schoolwide Training (<https://www.paideia.org/experience-paideia/on-site-schoolwide-training>)

Individual Training Opportunities (<https://www.paideia.org/experience-paideia/paideia-training>)

Paideia National Conference (<https://www.paideia.org/experience-paideia/paideia-national-conference>)

National Paideia Faculty (<https://www.paideia.org/experience-paideia/national-faculty/index>)

Current Training Schedule (<https://www.paideia.org/professional-development/index>)

Newsletter Signup Form (<https://www.paideia.org/newsletter-signup-form>)

SchoolWorks, Inc.

8700 Auburn Folsom Road #200
Granite Bay, CA 95746
Ph: (916) 733-0402
www.SchoolWorksGIS.com



Exhibit K 3-8-22

SchoolWorks, Inc. will contract to perform the tasks enumerated below for the prices indicated. Pleasant View Elementary School District is authorized to enter into this agreement by Government Code 53060. These services are chargeable to the District Capital Facility Funds.

Date	Services Performed By:	Services Performed For:
February 16, 2022	SchoolWorks, Inc. 8700 Auburn Folsom Road #200 Granite Bay, CA 95746 Ph: (916) 733-0402 www.SchoolWorksGIS.com	Pleasant View Elementary School District 14004 Road 184 Porterville, CA 93257-9214 Phone: (559) 784-6769

Full-Day PS/TK/K Facilities Grant Program

Scope of Work

A. Consulting:

Assistance and guidance will be provided to the District in understanding the submittal requirements and for determining the best application submittal strategies and options for maximizing funding and eligibility for the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program.

B. Application Documents

Prepare the qualification documents and supporting documentation which are necessary for the District to qualify in the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program for maximum project state funding potential (a complete turn-key operation).

Following is a listing of the services available in the scope of this Contract:

- » Application for Funding - SAB 70-01
- » Fund Release Request - SAB 70-02
- » Assist with Expenditure Reports - SAB 70-03
- » Resolution to Implement Full-Day PS/TK/K
- » Review Grant Agreements
- » Virtual Meetings with OPSC
- » Monitor Project & Funding Status
- » Assistance with CDE Plan Approvals (4.07 & 4.08)
- » Financial Hardship Application (if applicable)

Client Responsibilities

1. CBEDS/CSIS/CALPADS Enrollment and/or other enrollment data necessary to complete Application(s)
2. Facility Diagrams and Financial information needed to complete Application(s)
3. Items required for California State Preschool program documentation

Pricing

Pricing for the following services are guaranteed for three years from the date of the contract. Prices quoted are contingent upon authorization of SchoolWorks to complete applications for which the District is eligible per applicable OPSC regulations and policies.

Fees for applications to be completed as needed:

Item Description	Cost
Initial Funding Application (<i>see Fee Schedule 2 below</i> *)	\$3,250
Project Fee (per site requesting funds)	\$3,500
Forms 70-02 and 70-03 (per site requesting funds)	\$1,500
CDE Plan Approvals (4.07 & 4.08) (if requested)	\$1,500
Financial Hardship Application (one per District)	\$8,000

The project fee is only charged for projects that are awarded funding and covers all services during the project except for the forms 70-02, 70-03, CDE forms and financial hardship application.

The application(s) include a request for fees for consulting assistance in the amount of \$8,943 per new construction project for small school Districts with less than 2,500 students; \$17,886 for Financial Hardship Districts.

This agreement may be terminated by either party with thirty (30) days' notice, in writing, and the client will only be billed for work completed.

Fee Schedule

1. Any amounts due for application(s) completed during the contract period will be billed upon submittal of the form(s) to OPSC. The amount is due within thirty days of the date of the invoice.
2. **If the Initial Funding Application is not approved, no further fees will be charged.*

Conditions and Requirements

1. The Application documents will be completed to satisfy the requirements of OPSC. The Application documents will be audited by SchoolWorks to ensure their mathematical accuracy. Responsibility for the accuracy of data supplied by the District lies with the District.
2. This agreement does not include the preparation of any of the documents necessary for the purchase of land.
3. SchoolWorks's Application services generally do not include the preparation of site drawings or 1A Facility Diagrams, although the school campus maps received from the District typically need to be cleaned up and labeled appropriately by SchoolWorks staff per the application submittal requirements.

Acceptance of Proposal & Notification to Proceed

1. (If or when applicable) The Board of Trustees of the Pleasant View Elementary School District took action to approve this agreement between SchoolWorks Inc. and the District, effective:

3/8/2022 (date of approval)

2. (If, or when needed) SchoolWorks is authorized to contact the OPSC, CDE, DSA, DTSC and/or SAB on the District's behalf and the District grants permission for OPSC to release and provide to SchoolWorks any needed SAB Forms and historical documents.

Pleasant View Elementary School District



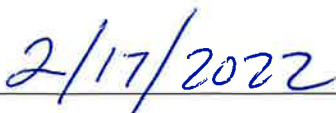
Signature



Name



Title



Date

SchoolWorks, Inc.



Signature

Ken Reynolds

Name

President - SchoolWorks, Inc.

Title

February 16, 2022

Date

Exhibit L 3-8-22

PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. ~~#7~~ 7
CALIFORNIA PRESCHOOL, TRANSITIONAL KINDERGARTEN AND FULL
DAY KINDERGARTEN FACILITY GRANT PROGRAM APPLICATION

Whereas, the PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT desires to apply for state funding under Chapter 3, Part 10.5, Division 1, commencing with Section 17375, et. seq., of the Education Code for the following project(s).

1. Pleasant View Elementary New TK/Kindergarten Bldg.
; And

Whereas, the Board of Trustees of the Pleasant View Elementary School District has decided to apply to the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program for State funds; and

Whereas, the Board of Trustees is required to approve this resolution in support of such applications for submittal to the Office of Public School Construction;

Whereas, the Board of Trustees has reviewed the application for submittal to the Office of Public School Construction;

Now, therefore be it hereby resolved by the Board of Trustees of the Pleasant View Elementary School District, as follows:

1. That the statements set forth in the application and supporting documents are true and correct to the best of our knowledge and belief;
2. That Mark Odsather, Superintendent, is hereby designated as District Representative of the District and is hereby authorized and directed to file, on behalf of the District, such applications with the State Allocation Board;
3. That the District agrees to pay its match of the total costs of the project, unless the District qualifies for financial hardship funding, of which the District may only have to pay a portion or none of its share;
4. That the District certifies that the plans and specifications (P & S) for the project will be approved by DSA and CDE prior to requesting final apportionment.
5. That the District will operate the new or retrofitted classrooms for California Preschool, Transitional Kindergarten and/or Kindergarten as a full day program at the project site(s) upon completion of construction.

Enacted this 8th day of March, 2022
by the Pleasant View School District Board of Trustees.

Ayes: Tan Paulos, Day G. d., Ruy Cebal, Paul H. Lee, Alvin
Noes:
Absent:

Alvin Lee
President of the Board of Trustees of
the Pleasant View Elementary School District
of Tulare County, California



MEMORANDUM OF UNDERSTANDING

FOR SERVICES TO
MIGRANT STUDENTS, MIGRANT EDUCATION REGION VIII

Exhibit M 3-8-22

- Services that answer the question: “How does the service directly impact student achievement in Mathematics and English Language Arts?”
 - Services that are measurable and produce data to determine student academic progress.
3. Migrant funds are intended to support the administering and monitoring of the Migrant Education Program.
 4. Certificated teachers/paraprofessionals provide instructional services to Migrant students.
 5. Migrant Education School Readiness Program (MESRP) staff must hold a Teaching Credential or a Permit Title (Teacher / Master Teacher) in the Child Development Permit Matrix.
 6. Services are provided before school, after school, or Saturdays and during Summer School (CDE, DSA, Migrant Program is supplemental to the supplementary core programs).
 7. Instructional services shall be relevant and rigorous.
 8. Provide direct supplemental services to Migrant students in the District, after a Needs Assessment has been conducted and after collaborating with the District.
 9. Assist and provide documentation during Migrant Regional FPM reviews.
 10. In coordination with the District, select at least one parent representative to attend a minimum of six Regional Parent Advisory Council (RPAC) trainings at the county level. (The RPAC meets six times per year).

The District, as Participant in the Migrant Education Program Model B, will:

1. Agree to participate in Model B for one fiscal year and shall notify the Migrant Education Program, Region VIII, by the end of November, if the District intends to change from Model B to Model A.
2. Agree that Region VIII will provide all Migrant services.
3. Provide written approval for the Migrant Education Program, Region VIII, to access student-specific academic, benchmark—data for the purposes of research and for developing interventions using data analysis to identify the academic gaps and needs of Migrant students.
4. Provide Migrant students with equal access to educational opportunities and resources that are available to any other district students.
5. Approve use of facilities for Migrant Education activities within the District based on district operational cost and services requested for Regular Year and Summer.
6. Support the Region with the Migrant Education Program rules, regulations, and restrictions as described in the official Migrant Education Program Assurances.
7. If a student injury occurs in the Migrant Education Program, the District’s policies and procedures will be followed. The Tulare County Superintendent of Schools’ liability coverage would be primary for liability purposes as to Claims for Damages filed against the Tulare County Superintendent of Schools. Tulare County Superintendent of Schools will not provide any Student Accident Converge.



MEMORANDUM OF UNDERSTANDING

FOR SERVICES TO
MIGRANT STUDENTS, MIGRANT EDUCATION REGION VIII

The School District(s) in Migrant Region VIII that selected Model B, hereinafter referred to as “Model B District”, and the TULARE COUNTY SUPERINTENDENT OF SCHOOLS Migrant Education Program, Region VIII, hereinafter referred to as the “Migrant Education Program”, hereby concur that this Agreement shall be in effect as soon as both parties ratify it. This Agreement is for the period of July 1, 2022 to June 30, 2023, inclusive, and shall be effective July 1, 2022.

PURPOSE:

To unify and coordinate **supplemental educational services** and resources for Migrant families and their children residing within the boundaries of participating district(s).

The services to be rendered and the terms and conditions of this Agreement are as follows:

The Migrant Education Program, Region VIII, as Lead Agency, will:

1. Implement all required mandated Migrant components in collaboration with the District contact person or designee assigned to work with the Region.

Mandated components of the Migrant Program:

- Provide Measureable Educational Instruction to Students.
 - Provide a Migrant Education School Readiness Program (MESRP).
 - Facilitation of Parent Advisory Councils will be administered through the Regional Advisory Committee.
 - Provide Opportunities for Parent Involvement.
 - Conduct Identification and Recruitment of Migrant Families.
 - Identify and serve Out-of-School Youth.
 - Provide Summer School services.
 - Establish a Memorandum of Understanding (MOU) with Region VIII to delineate District and Regional responsibilities.
 - Region VIII will hire highly qualified teachers/paraprofessionals to provide measureable educational instruction to students.
 - The District is not required to complete a DSA and the Program Evaluation.
 - The District School Plan will be discussed by the Area Administrator with contact or designee personnel.
2. Migrant funds are designated to direct measureable instructional services for Migrant students. Direct services are defined as:
 - Services provided directly to the student.

Tulare County
Office of Education

Tim A. Hire, County Superintendent of Schools



MEMORANDUM OF UNDERSTANDING

FOR SERVICES TO
MIGRANT STUDENTS, MIGRANT EDUCATION REGION VIII

8. Provide attendance data for purposes of identifying Migrant children enrolling and departing from the District.
9. Assist in providing space for migrant staff... (Area Administrators and/or Student Recruiters).

Agreed upon by:

District Superintendent: Mark Odsatien
Printed Name

[Signature]
Signature

District: Pleasant View Elementary

Date: 2/17/22

Agreed upon by:

LEA: Tulare County Office of Education

County Superintendent of Schools: _____
Tim A. Hire

Date: _____

Migrant Education Director, Administrator: _____
Anabel González

Date: _____

Tulare County
Office of Education

Tim A. Hire, County Superintendent of Schools

PLEASANT VIEW SCHOOL DISTRICT

14004 ROAD 184 PORTERVILLE, CALIFORNIA 93257
TELEPHONE (559) 784-6769 FAX (559) 784-6819

Exhibit N 3-8-22

BOARD OF TRUSTEES

Alexander Garcia
President & Clerk
Thomas Barcellos
Vice President
Davy Gobel
Rusty Gobel
Rachele Alcantar

2022/2023

Non-profit Organizations to be approved by Pleasant View School District Board for liability insurance coverage for 2022-2023 school year on March 8, 2022 Board Meeting:

Mark Odsalther
District Superintendent
Kimberly Parrish
Principal
Niguel Baxter
Business Manager

Pleasant View PTO (Parent Teacher Organization)

Oct 2022 Halloween Carnival
Ongoing Meetings

Pleasant View Education Foundation

Sept 2022 Panda Express Fundraiser
Oct 2022 Applebee's Breakfast
Nov 2022 Soccer Tournament
Dec 2022 Holiday Grams
Feb 2023 Valentine Grams
Mar 2023 Snack bar at Granite Hills High School
Mar 2023 New York/DC trip

Pleasant View 4-H

Ongoing Monthly Meetings at PVW

Porterville Magic

Ongoing Softball practice at PVE



PLEASANT VIEW
FALCONS

Exhibit 0 3-8-22

2021 ANNUAL SOLAR PRODUCTION REPORT



Pleasant View USD

14004 Rd 184
Porterville, CA 93257

P: (559) 789-9681

PREPARED BY:

SitelogIQ
1651 Response Road, Suite 300,
Sacramento, CA 95815
P: (916) 914-1929

PREPARED ON:
2/28/2022

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SECTION B: MONTHLY AND CUMULATIVE ENERGY PRODUCTION WITH PERFORMANCE

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ENVIRONMENTAL DATA

SECTION C: REPORTS OF ANY ENVIRONMENTAL DISTURBANCES OR SAFETY/ACCIDENT REPORTS

SECTION D: SUMMARY OF ADDITIONAL SERVICES OR ACTIONS NEEDED

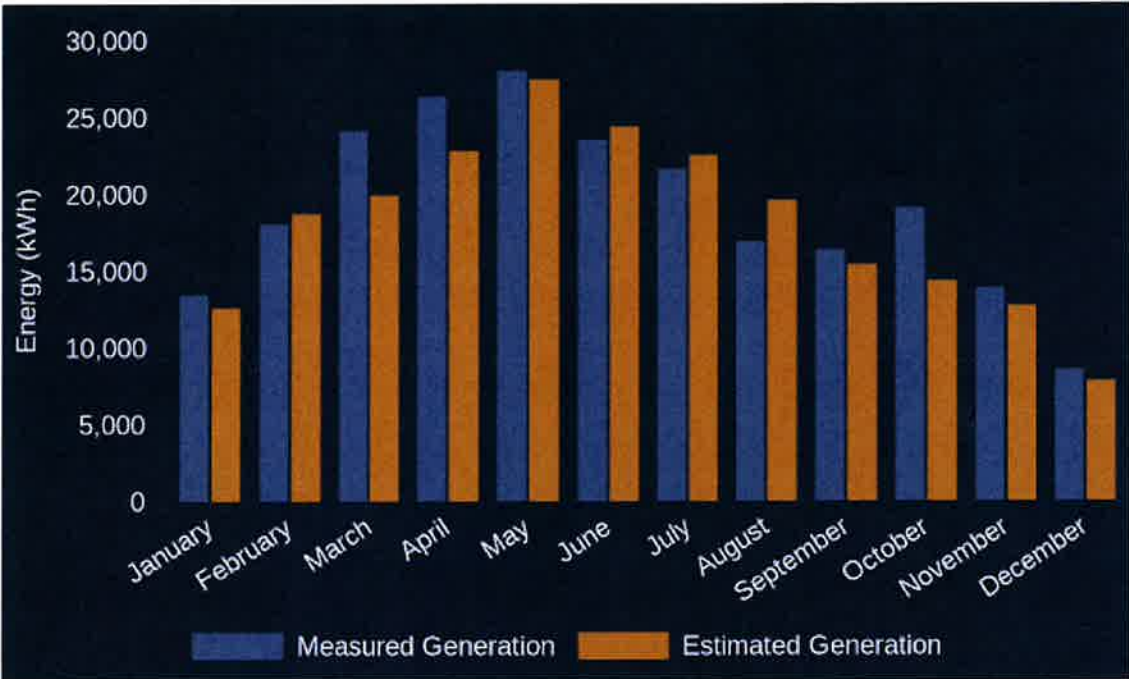
SECTION F: SITE DETAILS

Section A: Summary of Operations

Summary

SitelogIQ completed the installation of a combined 157.50 kW DC Solar system located on 2 site(s) within the Pleasant View USD comprised of Solar World modules, ABB inverters, and a ABB communication system communicating through a cellular connection. The final closeout construction date was 6/23/2016. The chart below shows the Modeled Vs. Expected energy for the year of 2021.

Measured Vs. Expected Energy Generation



Section B: Monthly and cumulative energy production with performance

Overall System Performance

The system performance was above expectations for the year 2021. Overall, the average system performance in 2021 was 105% of expected energy output with a total solar generation of 230,119 kWh. The following table displays the energy production compared to expectations for the calendar year 2021. Contracted system performance is evaluated by measured production / expected production.

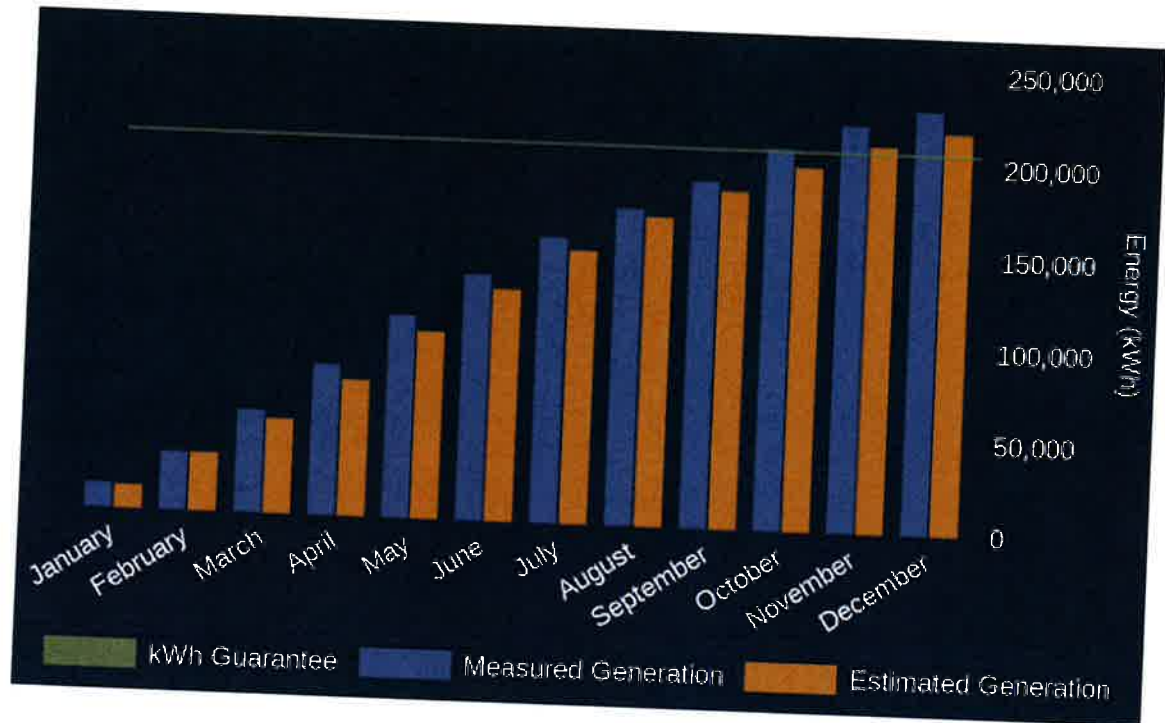
Table 1	
Expected Generation	217,404 kWh
Actual Measured Generation	230,119 kWh
System Performance	105%
Performance Guarantee	95%
Energy Guarantee	206,534 kWh
Energy Surplus or (Deficit)	23,585 kWh
Price Guarantee	\$0.1971 /kWh
Guarantee Deficit (Deficit below 95%)	0 kWh
Applicable Carryover Credit	3,572 kWh
Payment Due	\$0.00
2021 Carryover Balance	1,953 kWh
Overproduction Credit*	5,524 kWh

Please note that energy corrections for interconnected lighting, communication outages, and other occurrences affecting total production outside the Operator's control have not been included.

**Overproduction credit is calculated as any measured generation exceeding 105% of expected generation. This credit will be carried forward to future years and applied accordingly to any future guarantee deficits if they occur.*

2021 Measured Vs. Modeled Cumulative Energy Generation

The Cumulative Generation Chart shows the monthly increase in generated energy throughout the year.



Weather Data

The solar insolation (Wh/m^2) and Module Temperature ($^{\circ}\text{C}$) data are recorded at the site and used to calculate the expected energy output (kWh) using the temperature-derate model. This analysis allows us to create a performance ratio that serves as the baseline measurement for administering O&M services. Although applicable in most cases, certain conditions such as temperature, wind, sunlight spectrum, and weather station equipment calibration may affect the accuracy of the analysis. SitemIQ tests irradiance (an instantaneous measurement of Solar Power) and panel temperature during the annual inspection and verifies that the local reference cell is within 10% of the monitoring system measurements. Therefore, it is reasonable to assume that yearly testing and verification accurately predict the weather-adjusted performance.

Performance Guarantee Calculation

The systems have performed better than the guarantee, as provided in Table 1. Therefore, no guarantee payment is due.

Environmental Data

Greenhouse Gases Avoided By use of renewable energy

Carbon Dioxide **2,628,419**lb

CO₂

Nitrogen Oxide **474**lb

NO_x

Sulfur Dioxide **934**lb

SO₂

Environmental Benefits

The greenhouse gases that **262** passenger cars emit over one year



The energy to power **6,696** computers for one year



The energy to operate a TV for **6,144,177** hours



Section C: Reports of any environmental disturbances or Safety/accident reports

Wildfires have been significantly affecting California over the past few years. Researchers at the California Air Resources Board estimate up to a 30% decrease in solar panel efficiency levels due to minuscule smoke particles that partially block critical sunlight needed to create solar energy. Although our models can take reduced sunlight levels into our models, we anticipated greater than expected reductions in actual measured solar generation to occur. This may result in lower generation than previous years.

No accidents have been reported to date.

Section D: Summary of additional services or actions needed

No actions are currently needed by the Owner. Therefore, we will assume this report is accepted in its final form if the Owner does not provide any comments before March 30, 2022.

Section F: Site Details

Pleasant View East
113.40 kW DC



Service Summary

Date	Issue	Equipment	Notes
10/18/2021	Comms Failure	Entire System	Checked system on-site 10/15, everything was operational. DAS breakers are power-cycled.

Date of Panel Washing: 09/17/2021



Pleasant View West
44.10 kW DC



Service Summary

Date	Issue	Equipment	Notes
------	-------	-----------	-------

There were no service issues at this site for 2021

Date of Panel Washing: 09/17/2021





File # 3-8-22

Quote Summary

Prepared For:
PLEASANT VIEW WEST SCHOOL
14004 ROAD 184
PORTERVILLE, CA 93257

Prepared By:
Dennis O'kelley
Lawrence Tractor Co., Inc.
2530 E Main Street
Visalia, CA 93292
Phone: 559-734-7406
denniso@lawrencetractor.com

Quote Id: 26173028
Created On: 02 March 2022
Last Modified On: 03 March 2022
Expiration Date: 30 March 2022

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE 5065E Utility Tractor	\$ 40,886.20	\$ 37,116.44 X	1 =	\$ 37,116.44
JOHN DEERE 520M Loader	\$ 9,316.00	\$ 7,910.61 X	1 =	\$ 7,910.61
Equipment Total				\$ 45,027.05

Quote Summary

Equipment Total	\$ 45,027.05
CA TIRE RECYCLE FEE	\$ 7.00
SubTotal	\$ 45,034.05
Sales Tax - (8.50%)	\$ 3,827.30
Est. Service Agreement Tax	\$ 0.00
Total	\$ 48,861.35
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 48,861.35

Salesperson : X _____

Accepted By : X 



Selling Equipment

Quote Id: 26173028

Customer: PLEASANT VIEW WEST SCHOOL

JOHN DEERE 5065E Utility Tractor

Hours:

Stock Number:

Suggested List

\$ 40,886.20

Selling Price

\$ 37,116.44

Extended

\$ 29,915.32

Description	Qty	Unit	
5065E Utility Tractor	1	\$ 29,044.00	

Standard Options - Per Unit

United States	1	\$ 0.00	\$ 0.00
English Operator's Manual and Decal Kit	1	\$ 0.00	\$ 0.00
9F/3R SyncShuttle™ Transmission (TSS)	1	\$ 0.00	\$ 0.00
Less Loader Prep Package	1	\$ 0.00	\$ 0.00
Open Operator Station - 4WD	1	\$ 0.00	\$ 0.00
Dual Mid Valves with Joystick Control	1	\$ 1,366.81	\$ 1,366.81
16.9-24 In. 6PR R4 Bias	1	\$ -400.67	\$ -400.67
Mechanical Front Wheel Drive (MFWD)	1	\$ 6,229.44	\$ 6,229.44
12.5/80-18 In. 6PR I3(R4 Type) Bias	1	\$ 817.82	\$ 817.82
Standard Options Total			\$ 8,013.40

Dealer Attachments

Canopy - Standard	1	\$ 531.91	\$ 531.91
Canopy Mounting Kit	1	\$ 87.24	\$ 87.24
Drawbar Clevis Kit (Hammer Strap) - Offset Drawbar	1	\$ 312.33	\$ 312.33
Dealer Attachments Total			\$ 931.48

Value Added Services Total

\$ 0.00

Other Charges

Freight	1	\$ 1,251.00	\$ 1,251.00
Setup	1	\$ 775.00	\$ 775.00
Other Charges Total			\$ 2,026.00

Suggested Price

\$ 40,886.20

Customer Discounts

Customer Discounts Total

\$ -3,769.76

\$ -3,769.76

Total Selling Price

\$ 37,116.44

JOHN DEERE 520M Loader

Selling Equipment

Quote Id: 26173028

Customer: PLEASANT VIEW WEST SCHOOL

Hours:
Stock Number:
Suggested List

\$ 9,316.00

Selling Price

\$ 7,910.61

Extended

\$ 8,075.00

Description
Qty
Unit

520M Loader

1

\$ 8,075.00

Standard Options - Per Unit

United States

1

\$ 0.00

\$ 0.00

English

1

\$ 0.00

\$ 0.00

Less package

1

\$ 0.00

\$ 0.00

Mounting frame

1

\$ 0.00

\$ 0.00

520M Standard Farm Loader, Non-Self-Leveling (NSL) - Two-function

1

\$ 0.00

\$ 0.00

Two-function hoses and parts with Quick Coupler Connection (individual couplers)

1

\$ 0.00

\$ 0.00

Hood Guard

1

\$ 0.00

\$ 0.00

Less ballast box

1

\$ 0.00

\$ 0.00

Global carrier

1

\$ 0.00

\$ 0.00

1850-mm (73-in.) global materials bucket

1

\$ 0.00

\$ 0.00

Standard Options Total
\$ 0.00
Other Charges

Freight

1

\$ 316.00

\$ 316.00

Setup

1

\$ 925.00

\$ 925.00

Other Charges Total
\$ 1,241.00
Suggested Price
\$ 9,316.00
Customer Discounts
Customer Discounts Total
\$ -1,405.39
\$ -1,405.39
Total Selling Price
\$ 7,910.61

Quote Summary

Prepared For:
 PLEASANT VIEW ELEMENTARY SCHOOL DIS
 14004 ROAD 184
 PORTERVILLE, CA 93257

Prepared By:
 Dennis O'kelley
 Lawrence Tractor Co., Inc.
 2530 E Main Street
 Visalia, CA 93292
 Phone: 559-734-7406
 denniso@lawrencetractor.com

Quote Id: 26181429
Created On: 03 March 2022
Last Modified On: 03 March 2022
Expiration Date: 11 April 2022

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE Z997R DIESEL NA	\$ 28,553.55	\$ 20,504.35 X	1 =	\$ 20,504.35
Equipment Total				\$ 20,504.35

Quote Summary	
Equipment Total	\$ 20,504.35
CA TIRE RECYCLE FEE	\$ 7.00
SubTotal	\$ 20,511.35
Sales Tax - (8.50%)	\$ 1,742.87
Est. Service Agreement Tax	\$ 0.00
Total	\$ 22,254.22
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 22,254.22

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote Id: 26181429

Customer: PLEASANT VIEW ELEMENTARY SCHOOL DIS

JOHN DEERE Z997R DIESEL NA

Hours:
Stock Number:

Suggested List
\$ 28,553.55
Selling Price
\$ 20,504.35
Extended
\$ 25,859.00

Description	Qty	Unit	
Z997R DIESEL NA	1		\$ 25,859.00
Standard Options - Per Unit			
United States/Canada	1		\$ 0.00
26x12x12 Pneumatic Turf Tires	1		\$ 0.00
72 In. 7-Iron PRO Side Discharge Mower Deck	1		\$ 540.00
Standard Options Total			\$ 540.00
Dealer Attachments			
Mulch Kit (1828.8-mm (72-in.) 7-Iron, 7-Iron II and 7-Iron PRO)	1		\$ 356.31
Canopy	1		\$ 266.11
Dealer Attachments Total			\$ 622.42
Value Added Services Total			
			\$ 0.00
Other Charges			
Freight	1		\$ 738.00
EnviroCrate	1		\$ 65.00
Setup	1		\$ 375.00
Other Charges Total			\$ 1,178.00
Suggested Price			\$ 28,553.55
Customer Discounts			
Customer Discounts Total			\$ -8,049.20
Total Selling Price			\$ 20,504.35