

**CHARTER SCHOOL
FIRST INTERIM BUDGET FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Budget Report Certification**

Charter School Name: California Pacific Charter - San Diego
(continued) _____
CDS #: 37-75416-0132472
Charter Approving Entity: Warner USD
County: San Diego
Charter #: 1758
Fiscal Year: 2021-22

To the entity that approved the charter school:
(x) CHARTER SCHOOL FIRST INTERIM BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print
Name: Christine Feher Title: Executive Director

To the County Superintendent of Schools:
(x) CHARTER SCHOOL FIRST INTERIM BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter Approving Entity
(Original signature required)
Print
Name: _____ Title: _____

For additional information on the FIRST INTERIM Budget Report, please contact:

<u>For Approving Entity:</u> Andrea Sissons Name Chief Business Official Title 760-782-3517 x215 Phone andrea.sissons@warnerusd.net E-mail	<u>For Charter School:</u> Christine Feher Name Executive Director Title 949-335-4669 Phone cfeher@cal-pacs.org E-mail
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to Education Code Section 47604.33.

COE District Advisor

Date



California Pacific Charter Schools

2021-22 FIRST INTERIM BUDGET NARRATIVE

1758	California Pacific Charter School – San Diego	(CPC-SD)
1751	California Pacific Charter School – Los Angeles	(CPC-LA)
2037	California Pacific Charter School – Sonoma	(CPC-SO)

Overall Summary

Overall, while enrollment is lower at each of the three CalPac schools than originally projected for the July Budget, each school has successfully adjusted its expenditures to match this lower enrollment, and each school is projected to end with a positive budget surplus for the year, adding to existing reserves. One-time federal stimulus dollars continue to be targeted towards student achievement and spending remains on track.

Moving into the 2022-23 and 2023-24 fiscal years, CalPac is maintaining its plan for one-time deficit spending, particularly in the 2023-24 year, to focus on improving academic performance while aligning reserve levels closer to statewide averages for similar nonclassroom-based schools. However, this deficit spending plan is predicated on stable overall enrollment and statewide revenue projections, and will be adjusted or modified as needed between now and 2023-24 to ensure sufficient reserve balances in all years with no cuts to programmatic spending.

Enrollment / Average Daily Attendance (ADA)

California Pacific Charter School – San Diego - Projected enrollment at CPC-SD is reduced from 365 at the July Budget to 265 at First Interim, to reflect actual fall enrollment to date. Projected P-2 ADA is also reduced, from 321.20 to 254.15. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

California Pacific Charter School – Los Angeles - Projected enrollment for CPC-LA is slightly reduced from the July Budget (396 to 363), but projected P-2 ADA is increased slightly (336.60 to 342.16) to reflect a higher projected ADA ratio than at the July Budget. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

California Pacific Charter School – Sonoma - Projected enrollment at CPC-SO is reduced from 222 at the July Budget to 173 at First Interim, to reflect actual fall enrollment to date. Projected P-2 ADA is also reduced, from 202.20 to 161.65. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

ADA is estimated based on historical averages.

Unduplicated pupil percentage, percentage of English-language learners students, percentage of special education students are all based on historical demographics.

General Purpose Entitlement - LCFF Revenue

“Local Control Funding Formula” (LCFF) is the primary funding source for all three schools. LCFF revenues have been calculated based on the most recent FCMAT LCFF calculator, which includes a 5.07% COLA.



California Pacific Charter Schools

2021-22 FIRST INTERIM BUDGET NARRATIVE

Federal Revenue

ESSA Participation in Title I, II, III and IV.

Federal Special Education revenue (IDEA) assumed at most current rates/ADA.

Federal Educationally Related Mental Health Services (ERMHS) assumed at most current rates/ADA.

Every Student Succeeds Act Comprehensive Support and Improvement (CSI):

Applicable for CPC-SD and CPC-LA only.

Multi-Year Projection: Based on increasing graduation rates, 2021-22 is expected to be the last year for CSI funding for CPC-SD, and 2022-23 is expected to be the last year for CPC-LA. For each school, CSI funding has thus been removed in all subsequent years in the multi-year projections.

ESSER II / ESSER III

ESSER II Timeline to use funding March 13, 2020 – September 30, 2023.

ESSER III Timeline to use funding March 13, 2020 – September 30, 2024.

In the multi-year projection it is assumed all three schools will recognize 50% of ESSER revenue in 2021-22 and the remainder in 2022-23.

Separate spending plans will be prepared to address the uses of these funds, which will be tracked separately. CalPac intends to utilize funding through the implementation of evidence-based interventions and ensuring that such interventions respond to students' academic, social, and emotional needs. This will be achieved through summer school, additional tutors for students, and purchasing educational technology (including hardware, software, and connectivity) for students.

At least 20% of ESSER III allocations will be used for learning loss mitigation.

Application and Legal Assurances for ESSER III will be submitted once available on CDE website.

Other State Revenue

Other State Revenue includes non-LCFF revenues such as Lottery, Mandate Block Grant, State Special Education revenue, and one-time Expanded Learning Opportunities (ELO) Grant revenue.

Expanded Learning Opportunities (ELO)

All three CalPac schools intend to use ELO funding to provide the curriculum, instruction, and social/emotional learning support CalPac administrators, teachers, and staff need to focus on learning recovery. Ten percent (10%) of the funding will be used for paraprofessionals.

Eighty-five percent (85%) of total ELO grant awards will be returned as this is related to the portion that must be spent on in-person instructional costs. All three CalPac schools are 100% virtual, and CalPac's spending plan only recognizes 15% of the available funds in the ELO Grant Plan. This is intentional, and this decision was supported by training, consultation, and advice from various sources.

Staffing Expenses

This First Interim adjusts staffing from the July Budget to match changes in enrollment and ADA estimates. Note that these 2021-22 staffing costs reflect a 4% increase to all staff salaries, retroactive to the beginning of this 2021-22 year. This increase will support teacher recruitment and retention in a difficult statewide staffing shortage.



California Pacific Charter Schools

2021-22 FIRST INTERIM BUDGET NARRATIVE

Books/Supplies/Materials

This category includes core curriculum, classroom material, office supplies, and equipment (such as computers and computer accessories). Variances in this category are related to changes in enrollment. Large purchases of computers and computer accessories are expected for 2021-22. CalPac will ensure that every student automatically receives a computer.

Services and Operations

This category includes all contracts services as well as travel, insurance, oversight fees, legal costs, and other service-related expenses. Other variances in this category are related to changes in enrollment and revenue (oversight fees are estimates as a percentage of revenue).

Multi-Year Projection Expense Assumptions

Expense COLA for 2022-23 and 2023-24 is projected at 3.00% overall, with 4xxx and 5xxx increasing at 4.00% in 2022-23 only.

Debt – Revolving Loan Fund Program

California Pacific Charter School – Sonoma has a low-cost loan through the California School Financing Authority Charter School Revolving Loan Fund Program (RLF). CPC-SD and CPC-LA have no debt. CPC-SO is in Repayment Year 2, with the balance expected to be fully paid off in fiscal year 2023-24.

21-22 Beginning Principal Balance	\$ 187,498
21-22 Principal Payments Total	62,502
21-22 Ending Principal Balance	124,996
21-22 Interest Payments Total	3,531

Cash Flow

Cash flow projections have been prepared including actuals through October 31, 2021 and projections thereafter. CalPac schools are anticipating to have sufficient cash balances and reserves in each month of the year.

Prior year CDE Principal Apportionment overpayment for CPC-SD and CPC-LA is expected to be fully repaid in the 2021-22 fiscal year and will be automatically deducted from LCFF State Aid.

Cash flow continues to be stable for all three schools, with positive monthly cash balances expected for the 2021-22 fiscal year. Cash is always closely monitored to ensure each school is liquid to satisfy obligations. No external borrowing is anticipated to be needed.

BUDGET REPORT
California Pacific Charter - San Diego
CDS #:37-75416-0132472
Warner USD
San Diego County
Charter #:1758
BUDGETING PERIOD: 2020-21 FIRST INTERIM

Description	Object Code	Adopted July 1 Budget			Actuals through 10/31/21			First Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES										
1. Revenue Limit Sources										
Local Control Funding Formula Revenue	8011	3,091,564		3,091,564	686,984		686,984	2,428,435		2,428,435
Charter Schools Gen. Purpose Entitlement - State Aid	8015			-			-			-
Education Protection Act Funding	8012	64,240		64,240	12,708		12,708	50,830		50,830
State Aid - Prior Years	8015-001			-	-		-			-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			-			-			-
County and District Taxes (for rev. limit funded schools)	8040-8079			-			-			-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			-			-			-
Revenue Limit Transfers (for rev. limit funded schools):										
PERS Reduction Transfer	8092			-			-			-
Charter Schools Funding in lieu of Property Taxes	8096	209,970		209,970	-		-	175,300		175,300
Other Revenue Limit Transfers	8091, 8097			-			-			-
Total, Revenue Limit Sources		3,365,774	-	3,365,774	699,692	-	699,692	2,654,565	-	2,654,565
2. Federal Revenues										
No Child Left Behind	8290			-		27,042	27,042		69,803	69,803
Special Education - Federal	8181, 8182		42,720	42,720		-	-	33,802		33,802
Child Nutrition - Federal	8220			-			-			-
Other Federal Revenues	8110, 8260-8299		414,993	414,993		-	-	-	395,646	395,646
Total, Federal Revenues		-	457,713	457,713	-	27,042	27,042	-	499,251	499,251
3. Other State Revenues										
Common Core Funding	8590			-			-			-
Special Education - State	StateRevSE		182,233	182,233		16,702	16,702		182,233	182,233
All Other State Revenues- (Lottery & EIA/EL/FRM Supplement)	StateRevAO	59,030	64,087	123,116			-	52,276	81,142	133,418
Total, Other State Revenues		59,030	246,320	305,350	-	16,702	16,702	52,276	263,375	315,651
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	190,551		190,551	57,247		57,247	183,021	-	183,021
Total, Local Revenues		190,551	-	190,551	57,247	-	57,247	183,021	-	183,021
5. TOTAL REVENUES										
		3,615,354	704,033	4,319,387	756,939	43,744	800,683	2,889,862	762,626	3,652,488

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B EXPENDITURES										
1. Certificated Salaries										
Teachers' Salaries	1100	961,347	255,548	1,216,895	285,407	98,476	383,883	808,825	304,138	1,112,963
Certificated Pupil Support Salaries	1200	132,060	35,104	167,164		7,510	7,510	58,425	105,138	163,563
Certificated Supervisors' and Administrators' Salaries	1300	319,465		319,465	91,733	17,112	108,845	232,316	74,683	306,999
Other Certificated Salaries	1900	-		-			-			-
Total, Certificated Salaries		1,412,872	290,652	1,703,524	377,140	123,098	500,238	1,099,566	483,958	1,583,525
2. Non-certificated Salaries										
Instructional Aides' Salaries	2100	-	102,914	102,914		13,985	13,985		94,740	94,740
Non-certificated Support Salaries	2200	-		-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300	97,026		97,026	30,643		30,643	77,418		77,418
Clerical and Office Salaries	2400	77,714		77,714	32,555		32,555	94,511		94,511
Other Non-certificated Salaries	2900	-		-			-	-	-	-
Total, Non-certificated Salaries		174,740	102,914	277,654	63,198	13,985	77,183	171,929	94,740	266,669
3. Employee Benefits										
STRS	3101-3102	204,503	64,580	269,083	61,761	20,322	82,084	183,610	81,139	264,749
PERS	3201-3202	-	-	-			-			-
OASDI / Medicare / Alternative	3301-3302	38,730	12,231	50,961	10,210	2,846	13,056	32,227	14,569	46,796
Health and Welfare Benefits	3401-3402	218,002	68,843	286,845	42,753	20,179	62,932	167,535	78,734	246,269
Unemployment Insurance	3501-3502	49,691	15,692	65,383	1,107	654	1,761	41,348	18,262	59,610
Workers' Compensation Insurance	3601-3602	19,584	6,185	25,769	7,529	1,953	9,483	16,296	7,197	23,493
OPEB, Allocated	3701-3702	-	-	-			-			-
OPEB, Active Employees	3751-3752	-	-	-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-			-			-
Other Employee Benefits	3901-3902	23,882	7,542	31,424	1,280	19	1,300	8,714	3,103	11,817
Total, Employee Benefits		554,393	175,072	729,465	124,641	45,974	170,615	449,730	203,003	652,734
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	81,271	44,071	125,343	95,115	14,243	109,358	90,051	16,031	106,082
Books and Other Reference Materials	4200			-			-			-
Materials and Supplies	4300	22,949	823	23,772	10,107	2,565	12,672	12,297	8,924	21,221
Noncapitalized Equipment	4400	43,318	30,942	74,260	8,515	45,603	54,118		49,620	49,620
Food	4700	-		-			-			-
Total, Books and Supplies		147,538	75,836	223,374	113,737	62,411	176,148	102,348	74,576	176,923
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	50,526	50,526		6,773	6,773		53,722	53,722
Travel and Conferences	5200	27,463	6,325	33,788	5,693	1,084	6,777	29,260	8,270	37,530
Dues and Memberships	5300	13,604	-	13,604	14,646		14,646	12,120		12,120
Insurance	5400	14,035	-	14,035	9,468		9,468	12,504		12,504

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Operations and Housekeeping Services	5500	-	-	-	125		125	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	26,867	-	26,867	6,901		6,901	23,936		23,936
Professional/Consulting Services and Operating Expend.	5800	397,444	27,575	425,018	228,123	936	229,060	364,364	794	365,158
Communications	5900	44,705	-	44,705	14,263	2,914	17,177	44,676	1,305	45,981
Total, Services and Other Operating Expenditures		524,117	84,426	608,543	279,220	11,708	290,927	486,861	64,091	550,952

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		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified a										
Land and Land Improvements	6100-6170			-			-	-	-	-
Buildings and Improvements of Buildings	6200			-			-	-	-	-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-	-	-	-
Equipment	6400			-			-	-	-	-
Equipment Replacement	6500			-			-	-	-	-
<i>Depreciation Expense (for full accrual only)</i>	6900			-			-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-	-	-	-
All Other Transfers	7281-7299			-			-	-	-	-
Indirect Costs	7350			-			-	-	-	-
Debt Service:										
Interest	7438			-			-	-	-	-
Principal	7439			-			-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,813,660	728,900	3,542,560	957,935	257,176	1,215,111	2,310,434	920,369	3,230,803
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		801,694	(24,867)	776,826	(200,996)	(213,432)	(414,428)	579,428	(157,743)	421,685
D OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-			-			-
2. Less: Other Uses	7630-7699	-	-	-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(24,867)	24,867	-	(191,438)	191,438	-	(135,749)	135,749	-
4. TOTAL OTHER FINANCING SOURCES / USES		(24,867)	24,867	-	(191,438)	191,438	-	(135,749)	135,749	-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		776,826	-	776,826	(392,434)	(21,994)	(414,428)	443,679	(21,994)	421,685

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F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,762,118	21,994	1,784,112	1,762,118	21,994	1,784,112	1,762,118	21,994	1,784,112
b. Adjustments to Beginning Balance	9793, 9795			-	-	-	-	-	-	-
c. Adjusted Beginning Balance		1,762,118	21,994	1,784,112	1,762,118	21,994	1,784,112	1,762,118	21,994	1,784,112
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,538,944	21,994	2,560,938	1,369,684	-	1,369,684	2,205,797	-	2,205,797
Components of Ending Fund Balance (Optional):										
Reserve for Revolving Cash (equals object 9130)	9711			-			-			-
Reserve for Stores (equals object 9320)	9712			-			-			-
Reserve for Prepaid Expenditures (equals object 9330)	9713			-			-			-
Reserve for All Others	9719			-			-			-
General Reserve	9730			-			-			-
Legally Restricted Balance	9740		21,994	21,994		-	-		-	-
Designated for Economic Uncertainties	9770	2,538,944		2,538,944	1,369,684		1,369,684	2,205,797		2,205,797
Other Designations	9775, 9780			-			-			-
Undesignated / Unappropriated Amount	9790	-	-	-	-	-	-	-	-	-

California Pacific Charter - San Diego
 2021-22 First Interim Budget
 Multi-Year Year Projection

CHARTER 1758	2021-22	2022-23	2023-24
Enrollment	265	279	293
Average Daily Attendance (P-2)	254.15	267.57	280.99
REVENUES			
General Purpose Revenue	2,654,565	2,862,324	3,098,261
Federal Revenue	499,251	326,646	113,490
Other State Revenue	315,651	317,409	331,742
Other Local Revenue	183,021	188,511	194,167
TOTAL REVENUES	3,652,488	3,694,890	3,737,660
EXPENDITURES			
Certificated Salaries	1,583,525	1,766,775	1,911,049
Classified Salaries	266,669	289,173	312,787
Employee Benefits	652,734	707,816	765,616
Books and Supplies Expenditures	176,923	193,716	209,535
Other Services and Operating Expenditures	550,952	645,923	743,478
Other Outgo	-	-	-
TOTAL EXPENDITURES	3,230,803	3,603,403	3,942,465
NET INCREASE / (DECREASE)	421,685	91,488	(204,805)
BEGINNING BALANCE, RESERVES	1,784,112	2,205,797	2,297,284
NET INCREASE / (DECREASE)	421,685	91,488	(204,805)
ENDING BALANCE	2,205,797	2,297,284	2,092,479
ENDING BALANCE AS % OF EXPENDITURES	68.27%	63.75%	53.08%

Object	2021-22 First Interim	July	August	September	October	November	December	January	February
		Actuals	Actuals	Actuals	Actuals	Projection	Projection	Projection	Projection
Actuals required through the month of : October									
A. BEGINNING CASH		3,885,030	3,633,563	1,663,598	1,343,321	2,118,810	2,218,347	1,568,760	1,668,297
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,479,265	122,676	122,676	233,525	220,817	211,854	211,854	211,854
In Lieu Property Taxes	8099	175,300					20,869	20,869	20,869
Miscellaneous Funds	8080-8098						0	0	0
Federal Revenue	8100-8299	499,251	0	22,471	0	4,571	56,215	56,215	56,215
Other State Revenue	8300-8599	315,651	0	0	0	16,702	35,589	35,589	35,589
Other Local Revenue	8600-8799	183,021	14,019	15,065	13,956	14,206	14,973	14,973	14,973
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS	3,652,488	136,695	160,212	247,481	256,296	339,500	339,500	339,500	339,500
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,583,525	41,597	156,211	148,961	153,470	128,963	128,963	128,963
Classified Salaries	2000-2999	266,669	15,155	17,722	20,156	24,150	22,558	22,558	22,558
Employee Benefits	3000-3999	652,734	30,289	55,186	51,533	33,607	57,395	57,395	57,395
Books and Supplies	4000-4999	176,923	118,108	34,773	10,088	13,179	92	92	92
Services	5000-5999	550,952	143,131	91,091	23,474	33,231	30,955	30,955	30,955
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS	3,230,803	348,280	354,984	254,212	257,636	239,963	239,963	239,963	239,963
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	379,043	761	(17,372)	148,177	142,569	104,908		
Due From Other Funds	9310						0		
Stores	9320						0		
Prepaid Expenditures	9330	73,635	(122,178)	(264,290)	(210,613)	663,319	7,397		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL	452,678	(121,417)	(281,662)	(62,436)	805,888	0	112,305	0	0
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,777,533	(81,535)	1,493,532	132,627	33,026	199,882		
Due To Other Funds	9610	545,968	0		118,484	(3,967)	431,452		
Current Loans	9640						0		
Unearned Revenues	9650	230,095					230,095		
Deferred Inflows of Resources	9690								
SUBTOTAL	2,553,597	(81,535)	1,493,532	251,111	29,060	0	861,429	0	0
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS	(2,100,919)	(39,883)	(1,775,194)	(313,546)	776,828	0	(749,124)	0	0
E. NET INCREASE/DECREASE (B - C + D)		(251,467)	(1,969,965)	(320,277)	775,489	99,537	(649,587)	99,537	99,537
F. ENDING CASH (A + E)		3,633,563	1,663,598	1,343,321	2,118,810	2,218,347	1,568,760	1,668,297	1,767,834
G. ENDING CASH, PLUS ACCRUALS									

Object	2021-22 First Interim	March	April	May	June	Accruals	Adjustments	TOTAL
Actuals required through the month of : October		Projection	Projection	Projection	Projection			
A. BEGINNING CASH		1,767,834	1,867,371	1,966,908	2,066,445			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	2,479,265	211,854	211,854	211,854	211,854	84,741	2,479,265
In Lieu Property Taxes	8099	175,300	20,869	20,869	20,869	20,869	8,348	175,300
Miscellaneous Funds	8080-8098		0	0	0	0	0	0
Federal Revenue	8100-8299	499,251	56,215	56,215	56,215	56,215	22,486	499,251
Other State Revenue	8300-8599	315,651	35,589	35,589	35,589	35,589	14,236	315,651
Other Local Revenue	8600-8799	183,021	14,973	14,973	14,973	14,973	5,989	183,021
Interfund Transfers In	8910-8929							0
All Other Financing Sources	8930-8979							0
TOTAL RECEIPTS		3,652,488	339,500	339,500	339,500	339,500	135,800	0
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	1,583,525	128,963	128,963	128,963	128,963	51,585	1,583,525
Classified Salaries	2000-2999	266,669	22,558	22,558	22,558	22,558	9,023	266,669
Employee Benefits	3000-3999	652,734	57,395	57,395	57,395	57,395	22,958	652,734
Books and Supplies	4000-4999	176,923	92	92	92	92	37	176,923
Services	5000-5999	550,952	30,955	30,955	30,955	30,955	12,382	550,952
Capital Outlay	6000-6599							0
Other Outgo	7000-7499							0
Interfund Transfers Out	7600-7629							0
All Other Financing Uses	7630-7699							0
TOTAL DISBURSEMENTS		3,230,803	239,963	239,963	239,963	239,963	95,985	0
D. BALANCE SHEET ITEMS		Beginning Balances						
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199							0
Accounts Receivable	9200-9299	379,043						379,043
Due From Other Funds	9310							0
Stores	9320							0
Prepaid Expenditures	9330	73,635						73,635
Other Current Assets	9340							0
Deferred Outflows of Resources	9490							0
SUBTOTAL		452,678	0	0	0	0	0	0
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599	1,777,533						1,777,533
Due To Other Funds	9610	545,968						545,968
Current Loans	9640							0
Unearned Revenues	9650	230,095						230,095
Deferred Inflows of Resources	9690							0
SUBTOTAL		2,553,597	0	0	0	0	0	0
<u>Nonoperating</u>								
Suspense Clearing	9910							0
TOTAL BALANCE SHEET ITEMS		(2,100,919)	0	0	0	0	0	(2,100,919)
E. NET INCREASE/DECREASE (B - C + D)			99,537	99,537	99,537	99,537	39,815	0
F. ENDING CASH (A + E)			1,867,371	1,966,908	2,066,445	2,165,982		
G. ENDING CASH, PLUS ACCRUALS								2,205,797