













Curren	t Year	Explana	ation	
Description	Object	Unrestricted	Restricted	Combined
Certificated Salaries	1000-1999	1,023,500	315,748	1,339,248
Classified Salaries	2000-2999	507,500	356,009	863,509
Employee Benefits	3000-3999	677,761	387,925	1,065,686
Books & Supplies	4000-4999	160,085	277,667	437,752
Services, Other Operating  Exp	5000-5999	507,155	527,597	1,034,752
Capital Outlay	6000-6999	o	0	

#### = DUCATION

#### **Multi Year Projection**

	2020-21	2021-22	2022-23
Beginning Balance	\$ 2,426,020	\$ 1,961,146	\$ 1,426,248
Revenue	\$ 4.43 million	\$ 3.98 million	\$ 3.97 million
Expense	\$ 5.45	\$ 5.20 million	\$ 5.34 million
Contributions (incl in exp)	\$ 642k	\$ 650k	\$ 672k
Ending Fund Balance (unrestricted)	\$ 1,961,146	\$ 1,426,248	\$ 782,915 + 160,000 Fund 17
Reserve Percentage	24.61%	19.12%	10.12%

#### **EDUCATION**

Warner is submitting POSITIVE CERTIFICATION QUESTIONS?

		FY 2020-2021 FY 2021-20	FY 2020-2021		70	FY 2021-2022	199	Second Pro	Second Projected Year ADA 188	188
DESCRIPTION OBJEC	OBJECT CODE	Current (	Current (Base Year) ADA 189	Septimed 1	Unrestricted	ricted Restricted (	Combined	Unrestricted	Restricted	Combined
	S2	\$2.355,409	\$70,611	\$2,426,020	\$1,961,146	\$90,512	\$2,051,658	\$1,426,248	\$54,159	\$1,480,407
A Beginning Balance as of July 1	1	jadajaca							1	2 117 60
Revenues		7 199 733	15,768	2,215,501	2,111,880	15,768	2,127,648	2,101,914	15,768	2,117,682
		,133,733		482,159	442,683	•	442,683	442,262	E E	442,202
tration LCFF	8010-8098	482,159	610 603	799 587	180,000	321,171	501,171	180,000	321,171	501,1/1
	8100-8299	180,000	774 884	311.018	36,134	251,986	288,120	36,134	251,986	288,120
3 Other State Revenues 830	8300-8599	100,100	337 375	626,625	294,300	332,325	626,625	294,300	332,325	626,625
4 Other Local Revenues 860	8600-8799	294,300	1 242 559	4,434,885	3,064,997	921,250	3,986,247	3,054,610	921,250	3,975,860
5 Total Revenues		3,192,320	\$1 313 170	\$6,860,905	\$5,026,143	\$1,011,762	\$6,037,906	\$4,480,858	\$975,409	\$5,456,267
Beginning Balance & Revenue (A+B5)	\$	\$5,547,735	\$1,313,170	coclosofot						
			245 740	1 339 748	1.049.088	272,392	1,321,479	1,075,315	279,201	1,354,516
1 Certificated Salaries 100		1,023,500	355,000	863 509	458,688	344,409	803,097	470,155	353,019	823,1/4
Classified Salaries	2000-2999	507,500	356,009	1 065 696	704 871	350,584	1,055,455	733,066	364,607	1,097,673
Employee Benefits	3000-3999	677,761	387,925	1,005,000	162,486	196,467	358,953	164,924	199,414	364,338
Books & Supplies	4000-4999	160,085	277,667	1 03/ 752	514 767	443.752	958,514	522,484	450,408	972,892
Services, Other Operating Exp	5000-5999	507,155	527,597	1,054,752	0	0	0	0	0	
	6000-6999	, ,	o 0	0	0	0	0	0	0	
7 Other Outgo - exclude Direct Sup. 71	7100-7299		o (	0	0	0	0	0	0	. 0
	7400-7499	, ,	<b>.</b>	0	0	0	0	0	0	
	7300-7399	, ,	<b>5</b> 6	0 (	0	0	0	0	0	
	1000-7999			<b>5</b>	0	0	0	0	0	
11 Projected Budget Reduction		\$ 876 001	\$1.864,946	\$4,740,947	\$2,889,895	\$1,607,604	\$4,497,499	\$2,965,943	\$1,646,650	\$4,612,593
12 Total Expenditures:									,	
ers/Other sources	8910-8979	0	0	0	0	0	0	0		60,000
Transfers In	7610-7629	68,300	0	68,300	60,000	0	60,000	60,000	o 6	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Transfers Out	8930-8979	0	0	0	0	0	0	0 0	0 0	
Sources	7630-7699	0	0	0	0	0	<b>5</b> 6	(677 000)	672,000	
hutions	8980-8999	(642,288)	642,288	0	(650,000)	050,000	(éE71 751)		(\$53,400)	(\$696,733)
Net Increase (Decrease) in Fund Balance		(\$394,263)	\$19,901	(\$374,362)	(\$534,898)	(\$36,354)	(100,000		\$759	\$783,673
Ending Balance		\$1,961,146	\$90,512	\$2,051,658	\$1,426,248	\$54,159	,04,004,T¢		0	
-	9711	0	0	0	0 0	o c	5 6	160,000	0	160,000
	97xx	0	0	0		54 159	54.159		759	759
3 Restricted	9740	0	90,512	275,06		0	0		0	
	9750	0	0			0	0	0	0	
5 Other Commitments	9760	0			o (	0	0		0	
6 Assigned - Other Assignments	9780	0	0		1 476 748	9	1.426.248	782,915	0	782,915
7 Reserve for Economic Uncertainties	9789	1,961,146	0	1,961,146	1,420,240	0	0	I	0	
8 Unassigned/u	9790	¢1 961 146	\$90,512	\$2,051,658	\$1,426,248	\$54,159	\$1,480,407	\$942,915	\$759	\$943,673
G Components of Elithing Future Durantee	iditor ioni			Fee Calculat	tod Becerve or S	50.000 (greater	of the two	DISTRICT MANDATED RESERVES	ATED RESERVES	
Properties I soul for this district	÷	5.00%		5% Calcula	5% Calculated Reserve, or 350,000 Measure Differen Total Reserves 5% Calculated Differen	5% Calculated	Difference	1	Difference	
State Reserve Percentage Level for this district: 2019-2020 District ADA (PROJECTED)	ř	189.00		FY 2020-2021		\$240,462	\$1,720,683		\$651,473	
				FY 2022-2023		\$233,630	\$709,285	\$794,341	\$148,574	
		Positive								
FY 2020-2021 Unappropriated Amount is:		- College			חבר היינים הייני	2				

### Pacifor   2019-20   2020-21   2021-22   2022-23   2023-24   #### Pacifor   1.938,625   1.948,797   1.948,797   1.938,625   1.948,797   1.948,797   1.938,625   1.948,797   1.948,797   1.938,625   1.948,797   1.948,797   1.958,005   1.948,797   1.958,005   1.948,797   1.958,005   1.948,797   1.958,005   1.948,797   1.958,005   1.948,797   1.958,005	Warner Unified (75416) - Warner USD Fir									
ponents:	Summary of Funding		2019-20		2020-21		2021-22	2022-23	2023-24	2024-25
Autogramentation         3.26%         0.00%	Target Components:	ł								
### Promition Factor   0.00%	COLA & Augmentation		3.26%		0.00%		0.00%	0.00%	0.00%	0.00%
ERT & MASA Providion Facior         0.000%         0.00%         1.98,966         1.         1.98,966         1.         1.98,966         1.         1.00%         2.50,005	Base Grant Proration Factor		*		0.00%		0.00%	0.00%	0.00%	0.00%
### Adjustment   1,938,625   1,948,797   1,948,997   1,937,624   1,918,966   1, an Adjustment   29,9390   25,1218   51,822   51,822   51,027   52,035   51,222   52,336   51,027   52,035   51,222   52,336   51,027   52,035   51,222   52,530,990   52,336   51,027   52,530,990   52,336   51,027   52,530,990   52,336   51,027   52,530,990   52,336   52,337,506   52,3	Add-on, ERT & MSA Proration Factor				0.00%		0.00%	0.00%	0.00%	0.00%
an Adjustment 269,359 251,118 51,127 258,005 1001 201,007 201,	Base Grant		1,938,625		1,948,797	Ĭ	1,948,797	1,937,624	1,918,966	1,918,966
Intal Grant 228,349 255,620 261,007 261,007 263,005 1100 Grant 228,734 29,813 29,913 204,975 204,467 200,665 120 202,065 1100 Grant 199,818 19	Grade Span Adjustment		50,359		51,118		51,118	51,822	51,336	51,336
stion Grant         228,734         216,530         204,975         204,675         204,675         202,665         467         202,055         199,818         20,824         200	Supplemental Grant		269,309		265,629		261,007	261,072	258,005	258,005
199,818   199,	Concentration Grant		228,734		216,530		204,975	204,467	202,065	202,065
arget         2,685,845         2,681,892         2,685,715         2,654,803         2,630,190         2           components:         \$         2,685,845         \$         2,681,892         2,665,715         \$         2,630,190         \$         2,83	Add-ons		199,818		199,818		199,818	199,818	199,818	199,818
	Total Target		2,686,845		2,681,892		2,665,715	2,654,803	2,630,190	2,630,190
S   2,686,845   S   2,681,892   S   2,665,715   S   2,654,803   S   2,630,190   S   2,700,700   S   2,700,70	Transition Components:									
ased on Target Formula (PFP-2)         TRUE         2,603,903         2,2672,491         2,603,903         2,2603,203         2,2603,224         2,2603,224         2,2603,224         2,2603,224         2,2603,223         2,261,819         2,263,229         2,61,819         2,263,229         2,61,819         2,263,253         2,263,229 </td <td>Target</td> <td>S</td> <td>2,686,845</td> <td>S</td> <td>2,681,892</td> <td>S</td> <td></td> <td>- 1</td> <td>2,630,190</td> <td>2,630,190</td>	Target	S	2,686,845	S	2,681,892	S		- 1	2,630,190	2,630,190
	Funded Based on Target Formula (PY P-2)		TRUE		TRUE	,			TRUE	TRUE
Need affier Gap (Informational only)	Floor		2,616,622		2,629,913		2,629,913	2,622,491	9	2,603,903
ar Cap Funding and Adjustments and Adjustments are provided and Adjustments and Adjustments and Adjustments and Adjustments are provided and Adjustment and	Remaining Need after Gap (informational only)						р			
aar Gap Funding Jours Adjustments       2,686,845       2,681,892       2,665,715       2,654,803       2,630,190       2,23,200,190       2,23,200,190       2,23,200,1	Gap %		100%		100%		100%	100%	100%	100%
sous Adjustments         Recovery Target         2,586,845         2,581,892         2,265,715         2,554,803         2,230,190 <td>Current Year Gap Funding</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>S(0)</td> <td></td> <td>i</td> <td>ar</td>	Current Year Gap Funding						S(0)		i	ar
State Aid  Entitlement \$ 2,686,845 \$ 2,681,892 \$ 2,665,715 \$ 2,654,803 \$ 2,630,190 \$ 2, sof LCFF By Object Code  2019-20  2020-21  2020-21  2021-22  2021-22  2022-23  2023-24  te Aid  2019-20  2020-21  2021-22  2022-23  2023-24  2023-24  2023-24  2023-24  2023-24  2023-24  2023-25  2023-24  2023-24  2023-25  2023-24  2023-25  2023-25  2023-24  2023-25  2023-25  2023-24  2023-25  2023-26  2033-26	Miscellaneous Adjustments		9		í		r	Ķ	Ē.	E
Static And   Sta	Economic Recovery Target				,		is in	7		i
sof LCFF By Object Code         2019-20         2020-21         2021-22         2021-22         2022-23         2023-24           Ite Aid         \$ 2,337,506         \$ 2,043,831         \$ 2,269,726         \$ 2,260,224         \$ 2,239,028         \$ 2,39,028         \$ 2,39,028         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,023         \$ 2,29,028         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029         \$ 2,29,029	Total LCFF Entitlement	S	2.686.845	2	2.681.892	S			2.630.190	2.630.190
Ite Aild         \$         2,337,506         \$         2,043,831         \$         2,269,726         \$         2,260,224         \$         2,239,028         \$         2,239,029         \$         2,239,029         \$	Components of LCFF By Object Code		2019-20		2020-21		٠	2022-23	_	2024-25
r Share  ig0 - Categoricals  221,573  223,520  223,530  223,530  223,530  233,760  2	8011 - State Aid	\$	2,337,506	\$	2,043,831		- 1	- 1	2,239,028	2,239,028
### Calculation purposes)  221,573  221,573  200,301  200,301  200,301  200,301  200,3029  201,819  200,605  1,480,365  1,347,605)  1,348,878)  1,000,365  1,348,878)  1,000,365  1,348,878)  1,000,365  1,348,878)  1,000,365  1,348,878)  1,000,365  1,347,803,365  1,480,3	8011 - Fair Share 8311 & 8500 - Categoricals									
enue Sources:         1,422,462         1,480,365	EPA (for LCFF Calculation purposes)	Ì	221,573		505,301		263,229	261,819	259,675	259,675
8089 - Property Taxes         1,422,462 (1,294,696)         1,480,365 (1,347,605)         1,347,605         1,348,878}         0         1,347,605         1,347,605         1,347,605         1,347,605         1,347,605<	Local Revenue Sources:		Chromone Chromosom		E				100000000000000000000000000000000000000	
Lieu of Friopetry Taxes   (1,244,595)   (1,347,505)   (1	8021 to 8089 - Property Taxes		1,422,462		1,480,365		1,480,365	1,480,365	1,480,365	1,480,365
DING         \$ 2,686,845         \$ 2,681,892         \$ 2,685,715         \$ 2,654,803         \$ 2,630,190	Property Taxes net of in-lieu		127,766		132,760		132,760	132,760	131,487	131,487
varius         Non-Basic Aid         Non-Basic Aid </td <td></td> <td>Ş</td> <td>2,686,845</td> <td>\$</td> <td>2,681,892</td> <td>Ş</td> <td></td> <td></td> <td>2,630,190</td> <td>2,630,190</td>		Ş	2,686,845	\$	2,681,892	Ş			2,630,190	2,630,190
s Taxes         \$         - </td <td>Basic Aid Status</td> <td><u>≷</u></td> <td>n-Basic Aid</td> <td></td> <td>Von-Basic Aid</td> <td></td> <td>Non-Basic Aid</td> <td>Non-Basic Aid</td> <td>Non-Basic Aid</td> <td>Non-Basic Aid</td>	Basic Aid Status	<u>≷</u>	n-Basic Aid		Von-Basic Aid		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
S	es		1	45	3	45		1	Ĭ.	
-In Entitlement \$ 2,686,845 \$ 2,681,892 \$ 2,665,715 \$ 2,654,803 \$ 2,630,190 \$  usted Revenue Limit - Annual 16.08698870% 36.47280930% 19.000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.000000000% 19.000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.000000000% 19.000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.000000000% 19.0000000000% 19.00000000000% 19.000000000% 19.000000000000% 19.000000000000000% 19.000000000000000000000000000000000000		\$		S		\$	٠ \$			
usted Revenue Limit - Annual 16.08698870% 36.47280930% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.000000000000% 19.000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.0000000000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000% 19.00000000000% 19.00000000000% 19.00000000% 19.00000000% 19.000000000% 19.00000000% 19.00000000000000000% 19.000000000000000000000000000000000000		\$	2,686,845	\$	2,681,892	s			2,630,190	2,630,190
Annual     16.08698870%     36.47280930%     19.0000000%     19.0000000%       P-2     16.08698870%     36.47280930%     19.00000000%     19.0000000%       P-2     \$ 221,573     \$ 505,301     \$ 263,229     \$ 261,819     \$ 259,675     \$       elpt     \$ 221,573     \$ 605,301     \$ 263,229     \$ 261,819     \$ 259,675     \$	EPA Details									
P-2 16.08698870% 36.47280930% 19.0000000% 19.0000000% 19.00000000000% 19.000000000% 19.00000000% 19.00000000% 19.00000000%	% of Adjusted Revenue Limit - Annual	ы	6.08698870%		36.47280930%		19.00000000%	19.00000000%	19.00000000%	19.000000000%
eipt \$ 221,573 \$ 505,301 \$ 263,229 \$ 261,819 \$ 259,675 \$	% of Adjusted Revenue Limit - P-2	1	6.08698870%		36,47280930%	·);		19.000000000%	277	19.000000000%
		ts.	221,573	45	505,301	v			259,675	259,675
221 573 505 301 263 229 261 819 259 675	(P-2 plus Current Year Accruel)		221 573		505 301		263 229	261 819	259 675	259 675

134.00 134.00  Current year Current year  54.00 54.00  54.00 54.00  188.00 188.00  42.00 42.00  30.00 30.00  51.00 188.00  188.00 188.00	2022-23	2021-22	2020-21	2019-20	
Curre	114	)		2010 20	Services
Curre		200	154		LCAP Percentage to increase or improve
Curre					
Curre	2.00	2.00			Funded Difference (Funded ADA less Actual ADA)
Curre	188.00	188.00	190.00	188.57	Total Actual ADA
Curre	51.00	51.00	52.00	52.60	Grades 9-12
Curre	30.00	30,00	30.00	29.87	Grades 7-8
Curre	42.00	42.00	44.00	43.23	Grades 4-6
Curre	65.00	65.00	64.00	62.87	Grades TK-3
Curre				1	ACTUAL ADA (Current Year Only)
Curre				100:07	lotal Funded AUA
Curr	190.00	190.00	190.00	188.57	Total Necessary sman school ADA
Curr	54.00	52.60	52.60	52.60	Glades 3-12
Curr	54.00	52.60	52.60	52.60	Grades 1-0
Curr	ı	•			Grades 4-6
Curr	î <b>t</b>	<b>3</b> 1	<b>1</b> 6 0	. ,	Grades IK-3
Cum	Canoni Joan	- Ioi year	current year	Current year	Necessary Small School ADA
	Current weer				
	136.00	137.40	137.40	135.97	Total Adjusted Base Grant ADA
(3.00) (3.00	(1.00)	(0.60)	(0.60)	٠	Grades 9-12
	30.00	30.00	30.00	29.87	Grades 7-8
42.00 42.00	42.00	44.00	44.00	43.23	Grades 4-6
	65.00	64.00	64.00	62.87	Grades TK-3
Currer	Prior Year	Prior Year	Current Year	Current Year	FUNDED ADA Adjusted Base Grant ADA
obverse,	60.090076	80.1900%	81.6100%	83.3000%	Rolling %, Concentration Grant
80.0900% 80.0900% 80.0900%	80.0900%	80.1900%	81.6100%	83.3000%	Rolling %, Supplemental Grant
1	169	169	169	164	Total Unduplicated Pupil Count
	•		,	93-21	COE Unduplicated Pupil Count
169 169	169	169	169	164	Unduplicated Pupil Count
211 211	211	211	211	204	Total Enrollment
				•	COF Enrollment
211 211	211	. 211	211	204	Unduplicated Pupil Population Enrollment
2023-24 2024-25	2022-23	2021-22	2020-21	2019-20	Summary of Student Population
	1.0	ij	TO SECOND	3,046	8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual) Accrual (from Assumptions)
					Warner Unified (75416) - Wallief GOD Fil

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted)		1				
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099	2,681,892.00	-4.75%	2,554,563.00	-0.41%	2,544,176.00
Pederal Revenues     Other State Revenues	8100-8299 8300-8599	180,000.00	0.00%	180,000.00	0.00%	180,000.00
4. Other Local Revenues	8600-8799	36,134.00 294,300.00	0.00%	36,134.00 294,300.00	0.00%	36,134.00 294,300.00
5. Other Financing Sources	0000-0777	254,500.00	0.0078	294,300.00	0.0076	294,300.00
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%	160,000.00
c. Contributions	8980-8999	(642,288.00)	1.20%	(650,000.00)	3.38%	(672,000.00
6. Total (Sum lines A1 thru A5c)		2,550,038.00	-5.30%	2,414,997.00	5.28%	2,542,610.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,023,500.00		1,049,088.00
b. Step & Column Adjustment				25,588.00		26,227.00
c. Cost-of-Living Adjustment	1			23,366.00	Miss Charles	20,227.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000 1000	1 022 500 00	2.5004	1 040 000 00	0.500/	
Classified Salaries     Classified Salaries	1000-1999	1,023,500.00	2.50%	1,049,088.00	2.50%	1,075,315.00
	1			97892 (1978) 977 (1977)		
a. Base Salaries	1			507,500.00		458,688.00
b. Step & Column Adjustment				11,188.00		11,467.00
c. Cost-of-Living Adjustment	1					
d. Other Adjustments			Single Control	(60,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	507,500.00	-9.62%	458,688.00	2.50%	470,155.00
3. Employee Benefits	3000-3999	677,761.00	4.00%	704,871.00	4.00%	733,066.00
4. Books and Supplies	4000-4999	160,085.00	1.50%	162,486.00	1.50%	164,924.00
5. Services and Other Operating Expenditures	5000-5999	507,155.00	1.50%	514,762.00	1.50%	522,484.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	1300-1333	0.00	0.0078	0.00	0.0076	0.00
a. Transfers Out	7600-7629	68,300.00	-12.15%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	1			0.00	0.0070	0.00
11. Total (Sum lines B1 thru B10)		2,944,301.00	0.19%	2,949,895.00	2.58%	3,025,944.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		2,544,501.00	0.1578	2,545,055.00	2.3676	3,023,944.00
(Line A6 minus line B11)		(394,263.00)		(534,898.00)		(483,334.00
D. FUND BALANCE		(354,203.00)		(334,838.00)		(403,334.00
	7	p 900 800 pc				
1. Net Beginning Fund Balance (Form 01I, line F1e)	1	2,355,408.67		1,961,145.67		1,426,247.67
2. Ending Fund Balance (Sum lines C and D1)	Į.	1,961,145.67		1,426,247.67		942,913.67
<ol><li>Components of Ending Fund Balance (Form 01I)</li></ol>		1				
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	AL	0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
c. Unassigned/Unappropriated		0.00		0.00		0.00
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,961,145.67	THE RESERVE	1,426,247.67		942,913.67
f. Total Components of Ending Fund Balance		1,701,173.07		1,420,247.07		342,313.0

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						0.00
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,961,145.67		1,426,247.67		942,913.6
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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)		1,961,145.67		1,426,247.67		942,913.6

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.

Reduction of expenses for extra teacher time with LCM funding

Additional reduction for extra expenses from Early Retirement Incentive in current year.

Description	Object Codes	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2021-22 Projection	% Change (Cols. E-C/C)	2022-23 Projection
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				ł		
LCFF/Revenue Limit Sources	8010-8099	15,768.00	0.00%	15,768.00	0.00%	15,768.0
2. Federal Revenues	8100-8299	619,582.00	-48.16%	321,171.00	0.00%	321,171.0
Other State Revenues     Other Local Revenues	8300-8599	274,884.00	-8.33%	251,986.00	0.00%	251,986.0
5. Other Financing Sources	8600-8799	332,325.00	0.00%	332,325.00	0.00%	332,325.0
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	642,288.00	1.20%	650,000.00	3.38%	672,000.00
6. Total (Sum lines A1 thru A5c)		1,884,847.00	-16.64%	1,571,250.00	1.40%	1,593,250.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries	-1		Section 19 Section 19	315,748.00		272,392.00
<ul> <li>Step &amp; Column Adjustment</li> </ul>	-			6,644.00		6,810.00
c. Cost-of-Living Adjustment				0,044.00	THE RESERVE	0,010.00
d. Other Adjustments				(50,000.00)	-	-
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	315,748.00	-13.73%	272,392.00	2.50%	270 202 00
2. Classified Salaries	ENTREMODER STORY		13.7370	272,392.00	2.3076	279,202.00
a. Base Salaries		1	5.0	356,009.10		244 400 10
b. Step & Column Adjustment				8,400.00	-	344,409.10
c. Cost-of-Living Adjustment				0,400.00		8,610.00
d. Other Adjustments			Earth Late	(20,000,00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	356,009.10	-3.26%	(20,000.00) 344,409.10	2.500/	252 010 10
3. Employee Benefits	3000-3999	387,925.70	-9.63%	350,584.00	2.50%	353,019.10
4. Books and Supplies	4000-4999	277,667.41	-29.24%	140/04/2004 - 140/04	4.00%	364,607.00
5. Services and Other Operating Expenditures	5000-5999	527,597.00	-15.89%	196,467.00	1.50%	199,414.00
6. Capital Outlay	6000-6999	0.00		443,752.00	1.50%	450,408.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7500-7555	0.00	0.00%	0.00	0.00%	0.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
0. Other Adjustments (Explain in Section F below)				0.00	0.0070	0.00
1. Total (Sum lines B1 thru B10)		1,864,947.21	-13.80%	1,607,604.10	2.43%	1,646,650.10
C. NET INCREASE (DECREASE) IN FUND BALANCE					2.1370	1,040,050.10
(Line A6 minus line B11)		19,899.79		(36,354.10)		(53,400.10)
D. FUND BALANCE						(55,100.10
<ol> <li>Net Beginning Fund Balance (Form 01I, line F1e)</li> </ol>	T.	70,611.44		90,511.23		54 155 15
2. Ending Fund Balance (Sum lines C and D1)		90,511.23	-	54,157,13		54,157.13
<ol><li>Components of Ending Fund Balance (Form 011)</li></ol>		70,511.25	MR - AL THE STATE OF THE STATE	54,157.15		757.03
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	90,511.23		54,157.13		757.03
c. Committed				5,,,,,,,,,,,		737.03
1. Stabilization Arrangements	9750			A		
2. Other Commitments	9760					
d. Assigned	9780		F-12 21-21-21	F 70 10		
e. Unassigned/Unappropriated		A				
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	2000/E2	****		0.00		0.00
(Line D3f must agree with line D2)		90,511.23		54,157.13		757.03

	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
Description	Codes					
E. AVAILABLE RESERVES						
General Fund     a. Stabilization Arrangements     b. Reserve for Economic Uncertainties     c. Unassigned/Unappropriated Amount (Enter current year reserve projections in Column A, and other reserve	9750 9789 9790					
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)  a. Stabilization Arrangements  b. Reserve for Economic Uncertainties  c. Unassigned/Unappropriated  3. Total Applicable Reserves (Sum lines F1a thru F2c)	9750 9789 9790					

3. Total Available Res 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.

Reduction of LCP funding and expenses, including extra time paid to teacher.

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	unio en une en				0.4004	2 550 244 22
LCFF/Revenue Limit Sources	8010-8099	2,697,660.00	4.72%	2,570,331.00	-0.40% 0.00%	2,559,944.00 501,171.00
2. Federal Revenues	8100-8299	799,582.00	-37.32% -7.36%	501,171.00	0.00%	288,120.00
3. Other State Revenues	8300-8599	311,018.00 626,625.00	0.00%	288,120.00 626,625.00	0.00%	626,625.00
4. Other Local Revenues	8600-8799	020,023.00	0.00%	020,023.00	0.0078	020,023.00
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%	160,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,434,885.00	-10.12%	3,986,247.00	3.75%	4,135,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				1,339,248.00		1,321,480.00
				32,232.00		33,037.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(50,000.00)		0.00
d. Other Adjustments	1000 1000	1 220 240 00	-1.33%	1,321,480.00	2.50%	1,354,517.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,339,248.00	-1.55%	1,321,480.00	2.3076	1,334,317.00
2. Classified Salaries				0.62.500.10		802 007 10
a. Base Salaries				863,509.10		803,097.10
b. Step & Column Adjustment				19,588.00		20,077.00
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments	1			(80,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	863,509.10	-7.00%	803,097.10	2.50%	823,174.10
3. Employee Benefits	3000-3999	1,065,686.70	-0.96%	1,055,455.00	4.00%	1,097,673.00
4. Books and Supplies	4000-4999	437,752.41	-18.00%	358,953.00	1.50%	364,338.00
5. Services and Other Operating Expenditures	5000-5999	1,034,752.00	-7.37%	958,514.00	1.50%	972,892.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7629	68,300.00	-12.15%	60,000.00	0.00%	60,000.00
a. Transfers Out			0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.0078	0.00
10. Other Adjustments	ł	4 000 040 01	5.0304		2.53%	4,672,594.10
11. Total (Sum lines B1 thru B10)		4,809,248.21	-5.23%	4,557,499.10	2.33%	4,072,394.10
C. NET INCREASE (DECREASE) IN FUND BALANCE		(05/ 2/2 2/3		(571.252.10)		(526 724 10
(Line A6 minus line B11)	<del></del>	(374,363.21)		(571,252.10)		(536,734.10
D. FUND BALANCE				2 221 555 22		1 400 404 00
1. Net Beginning Fund Balance (Form 011, line F1e)		2,426,020.11	-	2,051,656.90		943,670.70
2. Ending Fund Balance (Sum lines C and D1)		2,051,656.90		1,480,404.80		943,070.70
3. Components of Ending Fund Balance (Form 011)	0010 0010	0.00		0.00		0.00
a. Nonspendable	9710-9719	0.00		0.00		757.0
b. Restricted	9740	90,511.23		54,157.13		131.0.
c. Committed	160000	2022				0.0
1. Stabilization Arrangements	9750	0.00	The state of	0.00		0.0
2. Other Commitments	9760	0.00		0.00		0.0
d. Assigned	9780	0.00		0.00		0.0
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
2. Unassigned/Unappropriated	9790	1,961,145.67		1,426,247.67		942,913.6
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,051,656.90		1,480,404.80		943,670.7

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AVAILABLE RESERVES (Unrestricted except as noted)  General Fund a. Stabilization Arrangements b. Reserve for Economic Uncertainties c. Unassigned/Unappropriated d. Negative Restricted Ending Balances (Negative resources 2000-9999)  9792	0.00 0.00 1,961,145.67		0.00		0.00
. General Fund       9750         a. Stabilization Arrangements       9789         b. Reserve for Economic Uncertainties       9789         c. Unassigned/Unappropriated       9790         d. Negative Restricted Ending Balances       9792         (Negative resources 2000-9999)       979Z	0.00		0.00		0.00
a. Stabilization Arrangements 9750 b. Reserve for Economic Uncertainties 9789 c. Unassigned/Unappropriated 9790 d. Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z	0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789 c. Unassigned/Unappropriated 9790 d. Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z					
c. Unassigned/Unappropriated 9790 d. Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z	1,961,145.67				0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z			1,426,247.67		942,913.67
(Negative resources 2000 3333)					
			0.00		0.00
. Special Reserve Fund - Noncapital Outlay (Fund 17)	1 1				
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
. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	1,961,145.67		1,426,247.67		942,913.67
. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	40.78%		31.29%	-	20.18%
RECOMMENDED RESERVES					
. 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 rance and results to the pass through rance and results through rance and resu					
b. If you are the SELPA AU and are excluding special					
education pass-through funds:  1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds					
(Column A: Fund 10, resources 3300-3499 and 6500-6540,					
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	1 1				
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)	189.00		188.00		188.00
Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)	4,809,248.21		4,557,499.10		4,672,594.10
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	4,809,248.21		4,557,499.10		4,672,594.10
d. Reserve Standard Percentage Level			ATT 100 ST		
(Refer to Form 01CSI, Criterion 10 for calculation details)	5%		5%		5
e. Reserve Standard - By Percent (Line F3c times F3d)	240,462.41		227,874.96	SE IN THE ST	233,629.7
f. Reserve Standard - By Amount		11.1			
	71,000.00		71,000.00		71,000.0
(Refer to Form 01CSI, Criterion 10 for calculation details)	240,462.41		227,874.96		233,629.7
g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES	A SECRETARIAN PLANS	YES

Description Resou	Object codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
						-5	
1) LCFF Sources	8010-8099	2,669,080.00	2,681,892.00	837,992.40	2,681,892.00	0.00	0.0%
2) Federal Revenue	8100-8299	180,000.00	180,000.00	0.00	180,000.00	0.00	0.0%
Other State Revenue	8300-8599	35,800.00	36,134.00	0.00	36,134.00	0.00	0.0%
4) Other Local Revenue	8600-8799	302,800.00	294,300.00	8,856.71	294,300.00	0.00	0.0%
5) TOTAL, REVENUES		3,187,680.00	3,192,326.00	846,849.11	3,192,326.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,033,500.00	1,023,500.00	228,443.52	1,023,500.00	0.00	0.0%
2) Classified Salaries	2000-2999	507,500.00	507,500.00	116,806.30	507,500.00	0.00	0.0%
3) Employee Benefits	3000-3999	676,948.00	677,761.00	125,775.69	677,761.00	0.00	0.0%
4) Books and Supplies	4000-4999	160,085.00	160,085.00	20,824.33	160,085.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	507,155.00	507,155.00	119,220.45	507,155.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		2,885,188.00	2,876,001.00	611,070.29	2,876,001.00	La Barrie	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		302,492.00	316,325.00	235,778.82	316,325.00		
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	68,300.00	68,300.00	0.00	68,300.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	(635,666.00)	(642,288.00)	0.00	(642,288.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(703,966.00)	(710,588.00)	0.00	(710,588.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(401,474.00)	(394,263.00)	235,778.82	(394,263.00)	- En	MAKE A
F. FUND BALANCE, RESERVES					A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			
			-					
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,355,408.67	2,355,408.67		2,355,408.67	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			2,355,408.67	2,355,408.67		2,355,408.67		11,000
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
APA DECOMEN TOLERON PORTOTONION			2.355,408.67	2,355,408.67		2,355,408.67		
<ul><li>e) Adjusted Beginning Balance (F1c + F1d)</li><li>2) Ending Balance, June 30 (E + F1e)</li></ul>			1,953,934.67	7 11 15 15 15 15 15 15 15 15 15 15 15 15		1,961,145.67		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9711	0.00			0.00		
Stores		350 State	0.00			0.00		
Prepaid Items		9713				0.00		
All Others		9719	0.00		T A* -	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	0.00		
Unassigned/Unappropriated Amount		9790	1,953,934.6	7 1,961,145.67	7	1,961,145.67		

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	Codes	(0)	(5)	(0)	1-7		
Principal Apportionment							
State Aid - Current Year	8011	2,319,741.00	2,043,831.00	1,234,032.00	2,043,831.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	221,573.00	505,301.00	125,589.00	505,301.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions	0004	7 575 00	7,357.00	0.00	7,357.00	0.00	0.0%
Homeowners' Exemptions	8021	7,575.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.07
County & District Taxes Secured Roll Taxes	8041	1,204,626.00	1,250,826.00	20,462.19	1,250,826.00	0.00	0.0%
Unsecured Roll Taxes	8042	43,972.00	47,875.00	47,385.52	47,875.00	0.00	0.0%
Prior Years' Taxes	8043	(121.00)	1,063.00	560.05	1,063.00	0.00	0.0%
Supplemental Taxes	8044	176,281.00	177,903.00	33,188.01	177,903.00	0.00	0.0%
Education Revenue Augmentation							100,000
Fund (ERAF)	8045	0.00	(4,659.00)	1,362.82	(4,659.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources		3,973,647.00	4,029,497.00	1,462,579.59	4,029,497.00	0.00	0.09
LCFF Transfers		1					
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF	8004	0.00	0.00	0.00	0.00	0.00	0.09
Transfers - Current Year All Other	8091 8096	(1,304,567.00)	(1,347,605.00)		(1,347,605.00)	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8097	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers	8099	0.00			0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES	6033	2,669,080.00	2,681,892.00	837,992.40	2,681,892.00	0.00	
FEDERAL REVENUE		2,000,000.00	2,001,002.00	007,002.10			
I EDELVIE REVEROE							
Maintenance and Operations	8110	150,000.00			150,000.00	0.00	0.09
Special Education Entitlement	8181	0.00			0.00		
Special Education Discretionary Grants	8182	0.00			0.00		
Child Nutrition Programs	8220	0.00			0.00		ton.
Donated Food Commodities	8221	0.00	1		0.00	0.00	0.00
Forest Reserve Funds	8260	30,000.00		4000000	30,000.00	0.00	
Flood Control Funds	8270	0.00			0.00	0.00	
Wildlife Reserve Funds	8280	0.00			0.00	0.00	
FEMA	8281	0.00			0.00	0.00	
Interagency Contracts Between LEAs	8285	0.00			0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic 3010	8290						
Title I, Part D, Local Delinquent Programs 3025	8290						
Title II, Part A, Supporting Effective	0200						
Instruction 4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student							3.4.0	goe Krau
Program	4201	8290						
Title III, Part A, English Learner	4000	8290		189				
Program	4203	6290	P Jacob	10 200		March 17 and		
Public Charter Schools Grant Program (PCSGP)	4610	8290		6100				Manual I
, regram ( Cool )								
	3020, 3040, 3041, 3045, 3060, 3061,			104				
	3110, 3150, 3155, 3177, 3180, 3181,			- 44				min i
	3182, 3185, 4037, 4050, 4123, 4124,		37.6			-		
	4126, 4127, 4128,	8290						NA BO
Other NCLB / Every Student Succeeds Act	5510, 5630							N
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290			0.00	180,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			180,000.00	180,000.00	0.00		0.00	0.070
OTHER STATE REVENUE			579	-				
Other State Apportionments								
ROC/P Entitlement			100	700	-			eren i
Prior Years	6360	8319						San Co
Special Education Master Plan	6500	8311						1000
Current Year	6500	8319	36.0	June		- 1	A TEMPERATURE	
Prior Years		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8319	0.00		0.00	0.00	0.00	1000 2000
All Other State Apportionments - Prior Years	All Other	8520	0.00		0.00	0.00		Ama T
Child Nutrition Programs		8550	7,300.00		0.00	7,634.00	0.00	0.0%
Mandated Costs Reimbursements	ana ana	8560	28,500.00	OCTOBER BY	10000000	28,500.00	0.00	
Lottery - Unrestricted and Instructional Materi	ais	0000	28,300.00	20,300.00	0.00	20,000.00		F HISU
Tax Relief Subventions Restricted Levies - Other							a Flate	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	1001 100100 - 6	
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	0.09
After School Education and Safety (ASES)	6010	8590	1911				Courses send	-
Charter School Facility Grant	6030	8590	Time .					
Career Technical Education Incentive Grant			to Tourse				Historia sho	LUTOY
Program	6387	8590					All according	and the same
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590		918				
Specialized Secondary	7370	8590		- 514				
American Indian Early Childhood Education	7210	8590		100		400,00		
All Other State Revenue	All Other	8590	0.0	0.00	0.00	0.00	0.00	
TOTAL, OTHER STATE REVENUE			35,800.0	36,134.00	0.00	36,134.00	0.00	0.09

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			ter Site					
20 2 22								
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		No.
Non-Ad Valorem Taxes				IIII			-	
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent N	on-I CEE	0020	0.00	0.00	0.00	0.00		
Taxes	011-2011	8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	1,200.00	1,200.00	400.00	1,200.00	0.00	0.09
Interest		8660	40,500.00	32,000.00	5,772.71	32,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts		0074	0.00	0.00	0.00	0.00	0.00	0.09
Adult Education Fees		8671	0,00	0.00	0.00			0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675 8677	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
		0009	0.00	0.00	0.00	0.00	0.00	0.07
Other Local Revenue	-toward	0004	0.00	0.00	0.00	0.00	0.00	0.09
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local So	urces	8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue Tuition		8699	261,100.00	261,100.00	2,684.00	261,100.00		
		8710	0.00	0.00	0.00	0.00	0.00	0.09
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			16-17-2					
From Districts or Charter Schools	6500	8791	Mark S	1 449				
From County Offices	6500	8792	and the same of	and the same of				
From JPAs	6500	8793	22.55(40)	T may				
ROC/P Transfers			TA 050 T	1000	Transcond .			
From Districts or Charter Schools	6360	8791	-	0.90				
From County Offices	6360	8792	100	100				
-From JPAs	6360	8793						
Other Transfers of Apportionments	70,000	\$50000A			sini-re-m	granger amount	ST. SAME	200
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			302,800.00	294,300.00	8,856.71	294,300.00	0,00	0.0
TOTAL, REVENUES			3,187,680.00	3,192,326.00	846,849.11	3,192,326.00	0.00	0.0

#### Warner Unified San Diego County

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)
resortpuon	1100	905,500.00	895,500.00	182,443.52	895,500.00	0.00	0.0%
Certificated Teachers' Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1300	128,000.00	128,000.00	46,000.00	128,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1500	1,033,500.00	1,023,500.00	228,443.52	1,023,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,000,000,00					
LASSIFIED SALARIES							
Classified Instructional Salaries	2100	72,000.00	72,000.00	16,025.04	72,000.00	0.00	0.09
Classified Support Salaries	2200	160,000.00	160,000.00	20,354.01	160,000.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	94,000.00	94,000.00	34,883.32	94,000.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	176,500.00	176,500.00	45,543.93	176,500.00	0.00	0.09
Other Classified Salaries	2900	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		507,500.00	507,500.00	116,806.30	507,500.00	0.00	0.0
EMPLOYEE BENEFITS							
0.770	3101-3102	103,065.00	103,065.00	29,052.64	103,065.00	0.00	0.0
STRS	3201-3202	142,000.00	142,000.00	31,017.84	142,000.00	0.00	0.0
PERS	3301-3302	61,048.00	61,048.00	14,737.27	61,048.00	0.00	0.0
OASDI/Medicare/Alternative	3401-3402	296,650.00	296,650.00	45,658.62	296,650.00	0.00	0.0
Health and Welfare Benefits	3501-3502	5,605.00		(138.55)	6,418.00	0.00	0.0
Unemployment Insurance	3601-3602	28,580.00	20,000,000 212	6,796.99	28,580.00	0.00	0.0
Workers' Compensation	3701-3702	40,000.00	/////	(1,349.12)	40,000.00	0.00	0.0
OPEB, Allocated		0.00	5: 6:0	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00		0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902		2000	125,775.69	677,761.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		676,948.00	077,701.00	120,170,00		=   -	
BOOKS AND SUPPLIES		-					
Approved Textbooks and Core Curricula Materials	4100	8,835.00	8,835.00	128.62	8,835.00	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	151,250.00	151,250.00	20,695.71	151,250.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.
Food	4700	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		160,085.00	160,085.00	20,824.33	160,085.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES							
SERVICES AND OTHER OF ELECTRIC ELECTRIC	20.22		0.00	0.00	0.00	0.00	0.
Subagreements for Services	5100	0.0	50-71-25-20-20-20-20-20-20-20-20-20-20-20-20-20-		0.00000000	0.00	
Travel and Conferences	5200	12,550.0		025030555022		0.00	-
Dues and Memberships	5300	6,300.0			93995	0.00	
Insurance	5400-5450			(g) \$1555-0-10 Tes	100000000000000000000000000000000000000		
Operations and Housekeeping Services	5500	108,000.0			37-51-576	100000	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	8,000.0		62,020	and the second		
Transfers of Direct Costs	5710	0.0				32000	
Transfers of Direct Costs - Interfund	5750	0.0	0.0	0.00	0.00	5,00	
Professional/Consulting Services and	5800	294,805.0	294,805.0	66,579.74	4 294,805.00	0.00	0
Operating Expenditures	5900	22,500.0	sama@aa			125-2-	0 0
Communications	5900	22,300.0	22,000.0	5,153.6			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		507,155.0	507,155.0	0 119,220.4	507,155.00	0.00	) (

Description Resource Cod	Object es Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CAPITAL OUTLAY			(=)	(0)	(υ)	(=)	(F)
Land	6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
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			111	0.00	0.00	0.00	0.07
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%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict		0.000				S	
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	0.00
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		5100	0.00	0.00	0.00	0.00	0.0%
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		1938				
To County Offices 6500	7222						
To JPAs 6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools 6360	7221					0-3-5-C-1	
To County Offices 6360	7222		1500				
To JPAs 6360	7223					The state of the state of	
Other Transfers of Apportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00	0.00	0.004
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	5.5.7	0.00	0.00	0.00	0.00	0.00	0.0%
				0,00	0.00	0,00	0.076
OTAL, EXPENDITURES		2,885,188.00	2,876,001.00	611,070.29	2,876,001.00	0.00	0.0%

Warner Unified San Diego County

	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		% Diff (E/B) (F)
escription	Resource Codes	Oodes	1					
ITERFUND TRANSFERS								
INTERFUND TRANSFERS IN								0.000
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Redemption Fund		8919	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		0010	0.00		0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
INTERFUND TRANSFERS OUT					0.00	15,400.00	0.00	0.0%
To: Child Development Fund		7611	15,400.00			0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00		
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7616	52,900.00	52,900.00	0.00	52,900.00	0.00	0.0%
To: Cafeteria Fund		7619	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			68,300.0	68,300.00	0.00	68,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					-			
OTHER SOURCES/USES SOURCES					- [			
00511020				0				2.00
State Apportionments Emergency Apportionments		8931	0.0	0.0	0.00	0.00	0.00	0.0%
Proceeds			4					
Proceeds from Disposal of					0.00	0.00	0.00	0.0%
Capital Assets		8953	0.0	0.0	0.00	,	61° mm	
Other Sources					-		-	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0.0	0.0	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates		8971	0.	00 0.	0.0	0.00	0.00	0.09
of Participation  Proceeds from Capital Leases		8972	0.	00 0.	0.0	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.	00 0.	0.0	0.00		0.0
All Other Financing Sources		8979	0.	.00 0.	0.0	0.00		0.0
(c) TOTAL, SOURCES			0.	.00	0.0	0.00	0.00	0.0
								-
USES				1			0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0		.00 00.	0.50	01.700	
All Other Financing Uses		7699	0		.00 0.0			
(d) TOTAL, USES			0	.00	.00 0.	0.00	0.00	
CONTRIBUTIONS					= = = = = = = = = = = = = = = = = = = =		0.00	0.0
Contributions from Unrestricted Revenues		8980	(635,666			00 (642,288.00		
Contributions from Restricted Revenues		8990	0 0			00 0.0		The same
(e) TOTAL, CONTRIBUTIONS			(635,666	6.00) (642,288	3.00)	.00 (642,288.0	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/US (a - b + c - d + e)	ES		(703,96	6.00) (710,58	3.00) 0	.00 (710,588.0	0.0	0 0.

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
		-			45 700 00	0.00	0.00/
1) LCFF Sources	8010-8099	5,000.00	15,768.00	794.00	15,768.00	0.00	0.0%
2) Federal Revenue	8100-8299	555,513.10	619,582.00	230,597.40	619,582.00	0.00	0.0%
3) Other State Revenue	8300-8599	211,799.00	274,884.00	32,941.00	274,884.00	0.00	0.0%
4) Other Local Revenue	8600-8799	329,453.70	332,325.00	56,351.97	332,325.00	0.00	0.0%
5) TOTAL, REVENUES		1,101,765.80	1,242,559.00	320,684.37	1,242,559.00		
B. EXPENDITURES			¥8				
1) Certificated Salaries	1000-1999	311,500.00	315,748.00	96,215.60	315,748.00	0.00	0.0%
2) Classified Salaries	2000-2999	324,638.10	356,009.10	62,148.28	356,009.10	0.00	0.0%
3) Employee Benefits	3000-3999	369,425.70	387,925.70	52,510.01	387,925.70	0.00	0.0%
4) Books and Supplies	4000-4999	213,850.00	277,667.41	63,509.40	277,667.41	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	517,893.00	527,597.00	40,316.52	527,597.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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		1,737,306.80	1,864,947.21	314,699.81	1,864,947.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	,	(635,541.00)	(622,388.21)	5,984.56	(622,388.21)		
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%
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	0.09
3) Contributions	8980-8999	635,666.00	642,288.00	0.00	642,288.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		635,666.00	642,288.00	0.00	642,288.00		

Description Resource Co	Object odes 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)		125.00	19,899.79	5,984.56	19,899.79		POÁM.
F. FUND BALANCE, RESERVES			-	×			
1) Beginning Fund Balance				15			
a) As of July 1 - Unaudited	9791	70,611.44	70,611.44		70,611.44	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)		70,611.44	70,611.44		70,611.44		10
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		70,611.44	70,611.44		70,611.44		
2) Ending Balance, June 30 (E + F1e)		70,736.44	90,511.23		90,511.23		
Components of Ending Fund Balance		erdul					
a) Nonspendable	9711	0.00	0.00		0.00		
Revolving Cash	9712	0.00		V	0.00		
Stores		0.00			0.00		
Prepaid Items	9713		100		0.00		
All Others	9719	0.00			90,511.23		
b) Restricted	9740	70,736.44	90,511.23		90,511.23		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
	9760	0.00			0.00		
Other Commitments d) Assigned	3700	0.00					
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	7.000	NI S

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES	Jours	(4)	(5)	(0)	(6)	(E)	(F)
Principal Apportionment				100			
State Aid - Current Year	8011	0.00	0.00	0.00	0.00	the Court Adv	
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	0.7450		0.00		
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8043	0.00		0.00	0.00		
Education Revenue Augmentation	6044	0.00	0.00	0,00	0.00		
Fund (ERAF)	8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds							
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)	0040	0.00	0.00	0.00	0.00		
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		1194		-44-546			
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources		0.00	0.00	0.00	0.00		
LCFF Transfers		Longer				- distinct	
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	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers	8097	5,000.00	15,768.00	794.00	15,768.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES		5,000.00	15,768.00	794.00	15,768.00	0.00	0.09
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement	8181	46,958.00	60,142.00	0.00	60,142.00	0.00	0.09
Special Education Discretionary Grants	8182	4,538.00	5,487.00	0.00	5,487.00	0.00	0.09
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	5.07
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	0.09
Interagency Contracts Between LEAs	8285	45,643.50	45,643.00	0.00	45,643.00	0.00	0.09
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic 3010	8290	1850 occupance never to	o mondontermo	2000	2000 mass 21.5		
Title I, Part D, Local Delinquent	0230	70,212.60	111,280.00	0.00	111,280.00	0.00	0.09
Programs 3025	8200	0.00	0.00	2.22			
Title II, Part A, Supporting Effective	8290	0.00	0.00	0.00	0.00	0.00	0.09
Instruction 4035	8290	7,250.00	13,998.00	0.00	13,998.00	0.00	0.09

Warner Unified San Diego County

	n	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(6)	(0)	, ,		
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	11,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
	3500-3599	8290	2,800.00	3,550.00	0.00	3,550.00	0.00	0.0%
Career and Technical Education	All Other	8290	367,111.00	369,482.00	230,597.40	369,482.00	0.00	0.0%
All Other Federal Revenue	All Other	0250	555,513.10		25 352 22	619,582.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			000,010111					
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	6500	8311	0.00	0.0	0.00	0.00	0.00	0.09
Current Year	6500	8319	0.0	0.0	0.00	0.00	0.00	0.09
Prior Years  All Other State Apportionments - Current Yea		8311	0.0	0.0	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.0	0.0	0.00	0.00	0.00	0.09
	7111 0 11101	8520	0.0	0.0	0.00	0.00	0.00	0.09
Child Nutrition Programs  Mandated Costs Reimbursements		8550	0.0	0.0	0.0	0.00		-
Lottery - Unrestricted and Instructional Mater	ie.	8560	10,000.0	0 10,000.0	0.0	10,000.00	0.00	0.09
Tax Relief Subventions	IE.	222						
Restricted Levies - Other		8575	0.0	0.0	0.0	0.00	0.0	0.0
Homeowners' Exemptions		8576	0.0			0.00	0.0	0.0
Other Subventions/In-Lieu Taxes			0.0	79 19399		0.00	0.0	0.0
Pass-Through Revenues from State Source		8587	0.0		1	0.00	0.0	0.0
After School Education and Safety (ASES)	6010	8590	0.0			0.00	0.0	0.0
Charter School Facility Grant	6030	8590	0,	0.	*			
Career Technical Education Incentive Grant Program	6387	8590			0.0 00			
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						80
California Clean Energy Jobs Act	6230	8590		95	0.0	9753		
Specialized Secondary	7370	8590			00 0.0			
American Indian Early Childhood Education	7210	8590			00 0.0	1000	2 0000	
All Other State Revenue	All Other	8590			DES 507500			
TOTAL, OTHER STATE REVENUE			211,799.	00 274,884	.00 32,941.	00 274,884.00	0.0	0.

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Otherstand							- 4	
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				200				
Other		8621	0.00	0.00	0.00	0.00	0.00	0.09
		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Nor	n-LCFF	3123	0.00	0.00	0.00	0.00	0.00	0.09
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00		2.55		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	121,825.70 0.00	121,825.00	0.00	121,825.00	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		0003	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF (50%) Adjustn	ne	8691	0.00	0.00				
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00		(14776)a3
All Other Local Revenue		8699	10,125.00	500.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00		267.97	500.00	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		0/0/-0/00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers					- 107			
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	197,503.00	210,000.00	56,084.00	210,000.00	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					
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	0300	0193	0.00	0.00	0.00	0.00	0.00	0.0%
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			329,453.70	332,325.00	56,351.97	332,325.00	0.00	0.0%
							0.00	0.070

Warner Unified San Diego County

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)
Description	Oddes						
CERTIFICATED SALARIES						0.00	0.0%
Certificated Teachers' Salaries	1100	311,500.00	315,748.00	96,215.60	315,748.00	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		311,500.00	315,748.00	96,215.60	315,748.00	0.00	0.070
CLASSIFIED SALARIES							
02,000 125 0125 1150			044 000 40	28,215,38	211,009.10	0.00	0.0%
Classified Instructional Salaries	2100	179,638.10			50,000.00	0.00	0.0%
Classified Support Salaries	2200	50,000.00	50,000.00		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00		100000000000	95,000.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	95,000.00	2072		0.00	0.00	0.0%
Other Classified Salaries	2900	0.00		122771222		0.00	0.0%
TOTAL, CLASSIFIED SALARIES		324,638.10	356,009.10	62,148.28	330,003.10		
EMPLOYEE BENEFITS							
		133,850.00	147,350.00	14,559.31	147,350.00	0.00	0.0%
STRS	3101-3102	42,800.00	0200000		47,800.00	0.00	0.0%
PERS	3201-3202	57,745.00			58,245.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302				100000000000000000000000000000000000000	0.00	0.0%
Health and Welfare Benefits	3401-3402			2		0.00	0.0%
Unemployment Insurance	3501-3502		75 WEST			0.00	0.0%
Workers' Compensation	3601-3602	0255		7272		0.00	0.0%
OPEB, Allocated	3701-3702					0.00	0.0%
OPEB, Active Employees	3751-3752					0.00	0.0%
Other Employee Benefits	3901-3902		paraticle state para-			0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		369,425.7	70 387,925.7	02,01010		العطال والو	
BOOKS AND SUPPLIES			-				
	4100	8,900.0	8,900.	2,936.9	8,900.00	0.00	0.09
Approved Textbooks and Core Curricula Materials	4200	0.		0.0	0.00	0.00	0.09
Books and Other Reference Materials	4300	204,250.	00 268,067.	41 60,572.4	268,067.4	1 0.00	0.09
Materials and Supplies	4400			0.0	0.0	0.00	0.09
Noncapitalized Equipment	4700	700.		.00 0.	00 700.0	0.00	0.09
Food	4700	213,850.		.41 63,509.	40 277,667.4	1 0.00	0.0
TOTAL, BOOKS AND SUPPLIES		210,000					
SERVICES AND OTHER OPERATING EXPENDITURES					0.0	0.00	0.0
Subagreements for Services	5100		000000000000000000000000000000000000000				0.0
Travel and Conferences	5200	34,050			.00 2,000.0	1900	
Dues and Memberships	5300	2,000			.00 0.0	2.5	
Insurance	5400-545				0.0		
Operations and Housekeeping Services	5500						
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600			7.00	0.00 100.0		
Transfers of Direct Costs	5710					0.0	
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0,0	
Professional/Consulting Services and Operating Expenditures	5800	117 722 117 4				0.0 00.0	200
Communications	5900		0.00	0.00	0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		517,89	3.00 527,59	7.00 40,31	6.52 527,597	.00 00.	0.

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			\_/	737	S=/		
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	0.09
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)			<b>(</b> *)		1		
Tullian			-F				
Tuition Tuition for Instruction Under Interdistrict					In a		
Attendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools	7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments	2000		527537a3.4	24/15/6			
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	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Special Education SELPA Transfers of Apportionments							_
To Districts or Charter Schools 6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices 6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs 6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments				1.02/100000			
To Districts or Charter Schools 6360	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices 6360	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs 6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	11	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	-						
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7330	0.00			0.00	0.00	0.09
		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		1,737,306.80	1,864,947.21	314,699.81	1,864,947.21	0.00	0.0%

escription	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)
NTERFUND TRANSFERS								1
INTERFUND TRANSFERS IN								
		0040	0.00	0.00	0.00	0.00	0.00	0.0%
From: Special Reserve Fund		8912	0.00	0.00				ada 1
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/		7010	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00	10.0000		0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00		81 700	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2027000		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00					
OTHER SOURCES/USES				CALL CALL				
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		000
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.0	0.00	0.00	0.00	0.00	0.0%
Other Sources				2 3				
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds					40,04			
Proceeds from Certificates of Participation		8971	0.0		0.00	0.00	0.00	12 -1
Proceeds from Capital Leases		8972	0.0	0.0	0.00	0.00		The state of
Proceeds from Lease Revenue Bonds		8973	0.0	0.0	0.00	0.00		
All Other Financing Sources		8979	0.0	0.0	0.00			
(c) TOTAL, SOURCES			0.0	0.0	0.00	0.00	0.00	0.09
USES								
Transfers of Funds from					0.0	0.00	0.00	0.09
Lapsed/Reorganized LEAs		7651	0.0					
All Other Financing Uses		7699	0.0					
(d) TOTAL, USES			0.0	0.0	0.0	0.00		
CONTRIBUTIONS						212 222 22	0.0	0.0
Contributions from Unrestricted Revenues		8980	635,666.		313			
Contributions from Restricted Revenues		8990		0.0				DUN THE
(e) TOTAL, CONTRIBUTIONS			635,666.	00 642,288.0	0.0	642,288.00	0.0	0.0
TOTAL, OTHER FINANCING SOURCES/USI	ES		635,666.	00 642,288.	0.0	642,288.0	0.0	0.0

Description Resource Code:	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							
			L				
1) LCFF Sources	8010-8099	2,674,080.00	2,697,660.00	838,786,40	2,697,660.00	0.00	0.0%
2) Federal Revenue	8100-8299	735,513.10	799,582.00	230,597.40	799,582.00	0.00	0.0%
3) Other State Revenue	8300-8599	247,599.00	311,018.00	32,941.00	311,018.00	0.00	0.0%
4) Other Local Revenue	8600-8799	632,253.70	626,625.00	65,208.68	626,625.00	0.00	0.0%
5) TOTAL, REVENUES		4,289,445.80	4,434,885.00	1,167,533.48	4,434,885.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,345,000.00	1,339,248.00	324,659.12	1,339,248.00	0.00	0.0%
2) Classified Salaries	2000-2999	832,138.10	863,509.10	178,954.58	863,509.10	0.00	0.0%
3) Employee Benefits	3000-3999	1,046,373.70	1,065,686.70	178,285.70	1,065,686.70	0.00	0.0%
4) Books and Supplies	4000-4999	373,935.00	437,752.41	84,333.73	437,752.41	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,025,048.00	1,034,752.00	159,536.97	1,034,752.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		4,622,494.80	4,740,948.21	925,770.10	4,740,948.21	, generalit	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(333,049.00)	(306,063.21)	241,763.38	(306,063.21)		
D. OTHER FINANCING SOURCES/USES						who published	-
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	68,300.00	68,300.00	0.00	68,300.00	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		(68,300.00)	(68,300.00)	0.00	(68,300.00)		

Description F	esource 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				0		4074 000 04)	100	
BALANCE (C + D4)		-	(401,349.00)	(374,363.21)	241,763.38	(374,363.21)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,426,020,11	2,426,020.11		2,426,020.11	0.00	0.0%
*		9793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		3730	2,426,020.11	2,426,020.11		2,426,020.11		CTOT IN
c) As of July 1 - Audited (F1a + F1b)		0705	0.00	0.00		0.00	0.00	0.09
d) Other Restatements		9795			1	2,426,020.11		
e) Adjusted Beginning Balance (F1c + F1d)			2,426,020.11	1 27 28 25	1/2	2,051,656.90		
2) Ending Balance, June 30 (E + F1e)			2,024,671.11	2,051,656.90		2,001,000.00		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		V-50-50-00-V-5	0.00	The second secon		0.00		
Stores		9712				0.00		
Prepaid Items		9713	0.00	- VOLVITOR		0.00		
All Others		9719	0.00	4				
b) Restricted		9740	70,736.44	90,511.23		90,511.23		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Table 1 and 1 and 1		9760	0.00	0.00		0.00	THE RESERVE	
Other Commitments d) Assigned		3700	0.00					
Other Assignments		9780	0.00	0.00	)	0.00	THE CHILD	
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	0	0.00	40700000	
Unassigned/Unappropriated Amount		9790	1,953,934.6	7 1,961,145.67	7	1,961,145.67		

escription 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)
CFF SOURCES	Oues	(A)	(6)	(0)	(0)	(E)	<u>(F)</u>
Principal Apportionment							
State Aid - Current Year	8011	2,319,741.00	2,043,831.00	1,234,032.00	2,043,831.00	0.00	0.0
Education Protection Account State Aid - Current Year	8012	221,573.00	505,301.00	125,589.00	505,301.00	0.00	0.0
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions							
Homeowners' Exemptions	8021	7,575.00	7,357.00	0.00	7,357.00	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.
County & District Taxes Secured Roll Taxes	8041	1,204,626.00	1,250,826.00	20,462.19	1,250,826,00	0.00	0.
Unsecured Roll Taxes	8042	43,972.00	47,875.00	47,385.52	47,875.00	0.00	0.
Prior Years' Taxes	8043	(121.00)	1,063.00	560.05	1,063.00	0.00	0.
Supplemental Taxes	8044	176,281.00	177,903.00	33,188.01	177,903.00	0.00	0.0
Education Revenue Augmentation		170,201.00	177,000.00	00,100.01	177,300.00	0.00	0.
Fund (ERAF)	8045	0.00	(4,659.00)	1,362.82	(4,659.00)	0.00	0.
Community Redevelopment Funds							
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	
Miscellaneous Funds (EC 41604)	0040	0.00	0.00	0.00	0.00	0.00	0.
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0
Subtotal, LCFF Sources		3,973,647.00	4,029,497.00	1,462,579.59	4,029,497.00	0.00	0
CFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.
All Other LCFF							
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,304,567.00)	(1,347,605.00)	(624,587.19)	(1,347,605.00)	0.00	0.
Property Taxes Transfers	8097	5,000.00	15,768.00	794.00	15,768.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF SOURCES		2,674,080.00	2,697,660.00	838,786.40	2,697,660.00	0.00	0
EDERAL REVENUE							
Maintenance and Operations	8110	150,000.00	150,000.00	0.00	150,000.00	0.00	0.
Special Education Entitlement	8181	46,958.00	60,142.00	0.00	60,142.00	0.00	0.
Special Education Discretionary Grants	8182	4,538.00	5,487.00	0.00	5,487.00	0.00	0.
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds	8260	30,000.00	30,000.00	0.00	30,000.00	0.00	0.
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.
Nildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	σ.
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.
nteragency Contracts Between LEAs	8285	45,643.50	45,643.00	0.00	45,643.00	0.00	0.
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.
				0.00	111,280.00	0.00	****
	2200				222 280 00		0.
Title I, Part A, Basic 3010	8290	70,212.60	111,280.00	0.00	111,200.00	0.00	
	8290 8290	70,212.60	0.00	0.00	0.00	0.00	0.

Warner Unified San Diego County

	December Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
escription	Resource Codes	Codes	(5)					
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Out - NOID / Funz Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	11,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	2,800.00		0.00	3,550.00	0.00	0.0%
Career and Technical Education		8290	367,111.00	100111000		369,482.00	0.00	0.0%
All Other Federal Revenue	All Other	6290	735,513.10			799,582.00	0.00	0.0%
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			733,310.10	700,002.00				
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	0.0	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.0	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.0	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.0	0.0	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.0	0.0	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	7,300.0	7,634.0	0.00	7,634.00	0.00	0.09
Lottery - Unrestricted and Instructional Mater	ie.	8560	38,500.0	38,500.0	0.00	38,500.00	0.00	0.09
Tax Relief Subventions		WCTC18-0						
Restricted Levies - Other		72700020		0.0	0.00	0.00	0.00	0.0
Homeowners' Exemptions		8575	0.0	700		B 500	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.0		9292		0.00	0.0
Pass-Through Revenues from State Sources		8587	0.0				0.00	0.0
After School Education and Safety (ASES)	6010	8590		0.0	V9040		0.00	0.0
Charter School Facility Grant	6030	8590	0.	00	0.0			
Career Technical Education Incentive Grant Program	6387	8590	0.	0.0				
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.	00 0.0	The state of the s	2722		
California Clean Energy Jobs Act	6230	8590	0.	00 0.			4.2	-1
Specialized Secondary	7370	8590	0.	00 0.	0.0			
American Indian Early Childhood Education	7210	8590	0.	.00 0.	0.0		.006	
All Other State Revenue	All Other	8590	201,799.	.00 264,884.	00 32,941.0	0 264,884.00		
TOTAL, OTHER STATE REVENUE			247,599	.00 311,018.	00 32,941.0	0 311,018.00	0.0	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Nesource Codes	Coues	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	¥				
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		0010	0.00	0.00	0.00	0.00	0.00	0.0
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	0.09
Community Redevelopment Funds						5.00	0.00	0.07
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non Taxes	-LCFF	8629	0.00					
Sales		0029	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,200.00	1,200.00	400.00	1,200.00	0.00	0.0%
Interest		8660	40,500.00	32,000.00	5,772.71	32,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts			-			0.00	0.00	0.07
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	121,825.70	121,825.00	0.00	121,825.00	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	8			-				
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue  Tuition		8699	271,225.00	261,600.00	2,951.97	261,600.00	0.00	0.0%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	197,503.00	210,000.00	56,084.00	210,000.00	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 From County Offices	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
100 PM 10 PM	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	200			CHIEF A
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	eonitical and	8799	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER LOCAL REVENUE		-	632,253.70	626,625.00	0.00	0.00	0.00	0.0%
			UUL,200.10	020,025.00	65,208.68	626,625.00	0.00	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	Codes	(A)	(2)				
ERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	1,217,000.00	1,211,248.00	278,659.12	1,211,248.00	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	128,000.00	128,000.00	46,000.00	128,000.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,345,000.00	1,339,248.00	324,659.12	1,339,248.00	0.00	0.0%
CLASSIFIED SALARIES	-						
Classified Instructional Salaries	2100	251,638.10	283,009.10	44,240.42	283,009.10	0.00	0.0%
Classified Support Salaries	2200	210,000.00	210,000.00	41,220.39	210,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	94,000.00	94,000.00	34,883.32	94,000.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	271,500.00	271,500.00	58,610.45	271,500.00	0.00	0.0%
Other Classified Salaries	2900	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		832,138.10	863,509.10	178,954.58	863,509.10	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	236,915.00	250,415.00	43,611.95	250,415.00	0.00	0.09
PERS	3201-3202	184,800.00	189,800.00	42,811.01	189,800.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	118,793.00	119,293.00	21,065.63	119,293.00	0.00	0.0
Health and Welfare Benefits	3401-3402	400,991.00	400,541.00	61,728.92	400,541.00	0.00	0.0
Unemployment Insurance	3501-3502	17,712.00	18,625.00	532.52	18,625.00	0.00	0.0
Workers' Compensation	3601-3602	47,162.70	47,012.70	9,884.79	47,012.70	0.00	0.0
OPEB, Allocated	3701-3702	40,000.00	40,000.00	(1,349.12)	40,000.00	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		1,046,373.70	1,065,686.70	178,285.70	1,065,686.70	0.00	0.0
BOOKS AND SUPPLIES			1				
			2.25			0.00	0.0
Approved Textbooks and Core Curricula Materials	4100	17,735.00	Total Control		17,735.00	0.00	0.0
Books and Other Reference Materials	4200	0.00		=55000	0-07-00-00-00-00-00-00-00-00-00-00-00-00	0.00	0.0
Materials and Supplies	4300	355,500.00				0.00	W
Noncapitalized Equipment	4400	0.00			7.009ex 0.0000	0.00	
Food	4700	700.00	VAC			0.00	
TOTAL, BOOKS AND SUPPLIES		373,935.00	0 437,752.41	84,333.73	437,732.41	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES					1-1		
Subagreements for Services	5100	0.0	0.00	0.00	0.00	0.00	
Travel and Conferences	5200	46,600.0	0 41,600.00	185.13	41,600.00	0.00	
Dues and Memberships	5300	8,300.0	0 8,300.00	11,365.63	8,300.00	0.00	
Insurance	5400-5450	55,000.0	0 55,000.00	1,008.48	55,000.00	0.00	
Operations and Housekeeping Services	5500	108,000.0	0 108,000.00	25,800.48		0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	8,100.0	0 8,100.0	5,715.66		0.00	
Transfers of Direct Costs	5710	0.0	0.0				
Transfers of Direct Costs - Interfund	5750	0.0	0.0	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	776,548.0	791,252.0	0 108,962.93	791,252.00	0.00	0.
Communications	5900	22,500.0			22,500.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,025,048.0			7 1,034,752.00	0.0	0.

1276	ource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	ource Codes	Codes	(A)	(6)	(0)	(5)	\=/	
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							0.00	05000
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Co	osts)						110	
							100	
Tuition Tuition for Instruction Under Interdistrict							_	
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments					0.00	0.00	0.00	0.09
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.07
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0,00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00		0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionm	ents	,						_
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments				2 85	2722		0.00	0.00
To Districts or Charter Schools	6360	7221	0.00		0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	r 0e	le act	0.00	0.00	0.0
To JPAs	6360	7223	0.00			0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00			0.00	0.00	0.0
All Other Transfers		7281-7283	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	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Inc	direct Costs)	3.789	0.00			0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COS			1 - 1 - 6					
Transfers of Indirect Costs		7310	0.00	0.00			Market 1	-
Transfers of Indirect Costs - Interfund		7350	0.00	0.00			0.00	1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	ECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES			4,622,494.80	4,740,948.21	925,770.10	4,740,948.21	0.00	0.0

# 2020-21 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS	recourse occos	0000						
INTERFUND TRANSFERS IN								
		2272012		0.00	0.00	0.00	0.00	0.0%
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.07
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
		7611	15,400.00	15,400.00	0.00	15,400.00	0.00	0.09
To: Child Development Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7012	0.00	0.00	5,60			
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	52,900.00	52,900.00	0.00	52,900.00	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			68,300.00	68,300.00	0.00	68,300.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES								
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.0
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		8965	0.00	0.00	0.00	0.00	0.00	0.0
Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8903	0.00	0.00				
Proceeds from Certificates			- 4		60.1		0.00	0.0
of Participation		8971	0.00			0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00			0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.00	0.00	
All Other Financing Sources		8979	0.00	1000000	The second	0.00	0.00	
(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		1000		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	0.0	0.00	0.00	0.00	The state of the s	
Contributions from Restricted Revenues		8990	0.0	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.0	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USE	:S		-				- III	
(a - b + c - d + e)			(68,300.0	(68,300.00	0.00	(68,300.00	0.00	0.0

Warner Unified San Diego County

# First Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2020-21 Projected Year Totals		
3327	Special Ed: IDEA Mental Health Allocation P	1.00		
5640	Medi-Cal Billing Option	2,483.73		
6500	Special Education	23,915.00		
6512	Special Ed: Mental Health Services	59,275.82		
8150	Ongoing & Major Maintenance Account (RM,	1,765.16		
9010	Other Restricted Local	3,070.52		
Total, Restricted E	Balance	90.511.23		

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)
escription	00003						
REVENUES			gette	Descri	e pessoon		0.0%
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	80,000.00	80,000.00	24,825.00	80,000.00	0.00	0.0%
94 - Fash (1817)	8600-8799	500.00	500.00	12.16	500.00	0.00	0.0%
4) Other Local Revenue	il de la companya de	80,500.00	80,500.00	24,837.16	80,500.00		
5) TOTAL, REVENUES					7.5		
EXPENDITURES			= 6		- 112 -	11 - Ata-ee-1	
1) Certificated Salaries	1000-1999	6,700.00	6,700.00	0.00	6,700.00	0.00	0.0
17 Medical Control of	2000-2999	50,000.00	50,000.00	14,421.07	50,000.00	0.00	0.0
2) Classified Salaries	3000-3999	38,300.00	38,300.00	5,308.59	38,300.00	0.00	0.0
3) Employee Benefits	4000-4999	250.00	250.00	0.00	250.00	0.00	0.0
4) Books and Supplies		150.00	150.00	242.00	150.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	0.00		0.00	0.00	0.00	0.0
6) Capital Outlay	6000-6999	0.00	0.00				
7) Other Outgo (excluding Transfers of Indirect	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.
Costs)	7300-7399	0.00	0.00	0.00	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	1000 1000	95,400.00	95,400.00	19,971.66	95,400.00		
9) TOTAL, EXPENDITURES							
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,900.00	(14,900.00	4,865.50	(14,900.00)		-
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers	8900-8929	15,400.0	0 15,400.00	0.00	15,400.00	0.00	0
a) Transfers In b) Transfers Out	7600-7629	0.0	0.00	0.00	0.00	0.00	
2) Other Sources/Uses	8930-8979	0.0	0.0	0.00	0.00	0.0	0 0
a) Sources			200	0.00	0.00	0.0	0 (
b) Uses	7630-7699					0.0	0
3) Contributions	8980-8999				05/90/2000		
4) TOTAL, OTHER FINANCING SOURCES/USES		15,400.0	15,400.0	0.0	15,400.00		

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)			500.00	500.00	4,865.50	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,980.00	12,980.00		12,980.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		_	12,980.00	12,980.00		12,980.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	12,980.00	12,980.00		12,980.00		
2) Ending Balance, June 30 (E + F1e)			13,480,00	13,480.00		13,480.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	material.	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,373.12	13,373.12		13,373.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned			- 1					
Other Assignments		9780	106.88	106.88		106.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# 2020-21 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

	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)
escription	Resource Codes	Object cours						
EDERAL REVENUE				0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00		0.00	0.00	0.00	0.0%
nteragency Contracts Between LEAs		8285	0.00	0.00	0.00			
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.09
	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE								
THER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520		00/22	0.00	0.00	0.00	0.0
Child Development Apportionments		8530	0.00		0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00			80,000.00	0.00	0.0
State Preschool	6105	8590	80,000.00		24,825.00	0.00	0,00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.00		0.00	0.0
TOTAL, OTHER STATE REVENUE			80,000.00	00.000,08	24,825.00	80,000.00	0.00	0.0
OTHER LOCAL REVENUE			-					
Sales			100	0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00			0.00	0.00	0.
Food Service Sales		8634	0.0		1 × 2004074000	500.00	0.00	0.
Interest		8660	500.0				0.00	30000
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0	0.00	0.00	0.00	0.00	
Fees and Contracts								
Child Development Parent Fees		8673	0.0	0.00	0.00	0.00	0.00	
		8677	0.0	0.0	0.00	0.00	0.00	
Interagency Services		8689	0.0	0.0	0.00	0.00	0.0	0 0
All Other Fees and Contracts								
Other Local Revenue		8699	0.	0.0	0.0	0.00	0.0	0 0
All Other Local Revenue			0.		0.0	0.00	0.0	0 0
All Other Transfers In from All Others		8799				6 500.00	0.0	0 1
TOTAL, OTHER LOCAL REVENUE			500.					
TOTAL, REVENUES			80,500.	00 80,500.0	24,837.1	00,000.00		

#### 2020-21 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description R	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		(h) Alf		-====			
		1					
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	0.09
Certificated Supervisors' and Administrators' Salaries	1300	6,700.00	6,700.00	0.00	6,700.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		6,700.00	6,700.00	0.00	6,700.00	0.00	0.09
CLASSIFIED SALARIES		-7_			7 7 7 4		-
Classified Instructional Salaries	2100	50,000.00	50,000.00	14,421.07	50,000.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		50,000.00	50,000.00	14,421.07	50,000.00	0.00	0.09
EMPLOYEE BENEFITS							
			- "		225020000		
STRS	3101-3102	500.00	500.00	0.00	500.00	0.00	0.09
PERS	3201-3202	15,000.00	15,000.00	2,151.69	15,000.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	6,000.00	6,000.00	1,105.86	6,000.00	0.00	0.0
Health and Welfare Benefits	3401-3402	15,500.00	15,500.00	1,757.00	15,500.00	0.00	0.0
Unemployment Insurance	3501-3502	100.00	100.00	5.61	100.00	0.00	0.0
Workers' Compensation	3601-3602	1,200.00	1,200.00	288.43	1,200.00	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		38,300.00	38,300.00	5,308.59	38,300.00	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	250.00	250,00	0.00	250.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		250.00	250.00	0.00	250.00	0.00	0.0

	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
rescribuon	Resource Codes Object Codes	(4)	\=/				
SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5100	0.00		0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00		0.00	0.00	0.0%
Dues and Memberships	5300	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		
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	150.00	150.00	242.00	150.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	IRES	150.00	150.00	242.00	150.00	0.00	0.09
CAPITAL OUTLAY	6100	0.00	0.00	0.00	0.00	0.00	0.09
Land	6170	0.00	V. species	0.00	0.00	0.00	0.09
Land Improvements	V. 2000	0.00			0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00		100000	0.00	0.00	0.09
Equipment	6400		20.000	VICT. (MAC)		0.00	0.0
Equipment Replacement	6500	0.00	2001			0.00	
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					0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.0	0.00	0.00	0.00	0.00	
Debt Service						0.00	0.0
Debt Service - Interest	7438	0.0	0.00			0.00	
Other Debt Service - Principal	7439	0.0	0.00	0.00		0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)	0.0	0.00	0.00	0.00	0.0	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41 -				
Transfers of Indirect Costs - Interfund	7350	0.0	0.0	0.00	0.00	0.0	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS	0.0	0.0	0.00	0.00	0.0	0.0
TOTAL, EXPENDITURES		95,400.0	95,400.0	0 19,971.60	6 95,400.00		

#### 2020-21 First Interim Child Development 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)
NTERFUND TRANSFERS				, , ,	- 507		
INTERFUND TRANSFERS IN			=				
From: General Fund	8911	15,400.00	15,400.00	0.00	15,400.00	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		15,400.00	15,400.00	0.00	15,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT					: 2	el Ausor	
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	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	0.07
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital 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	0.09
(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	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
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	(/os/96//)	0.00		0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		15,400.00	15,400.00	0.00	15,400.00		

Warner Unified San Diego County

#### First Interim Child Development Fund Exhibit: Restricted Balance Detail

37 75416 0000000 Form 12l

Resource	Description	2020/21 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	12,150.00
9010	Other Restricted Local	1,223.12
Total Restr	ricted Balance	13,373.12

Description Ro	esource 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	133,000.00	133,000.00	0.00	133,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
	8600-8799	2,650.00	2,650.00	63.87	2,650.00	0.00	0.0%
4) Other Local Revenue 5) TOTAL, REVENUES	30003.35	144,650.00	144,650.00	63.87	144,650.00		
B. EXPENDITURES	_						
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	78,000.00	78,000.00	23,715.56	78,000.00	0.00	0.0%
3) Employee Benefits	3000-3999	44,900.00	44,900.00	8,854.00	44,900.00	0.00	0.0%
4) Books and Supplies	4000-4999	72,150.00	72,150.00	36,343.60	72,150.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	2,500.00	2,500.00	900.00	2,500.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		197,550.00	197,550.00	69,813.16	197,550.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(52,900.00	(52,900.00)	(69,749.29)	(52,900.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	52,900.00	52,900.00	0.00	52,900.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
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		52,900.00	52,900.00	0.00	52,900.00		

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	(69,749.29)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,946.23	20,946.23	1	20,946.23	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	1	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			20,946.23	20,946.23		20,946.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			20,946.23	20,946.23		20,946.23		
2) Ending Balance, June 30 (E + F1e)			20,946.23	20,946.23	1	20,946.23		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	20,946.23	20,946.23		20,946.23		
c) Committed				and the second				
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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								
Child Nutrition Programs		8220	133,000.00	133,000.00	0.00	133,000.00	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	0.09
TOTAL, FEDERAL REVENUE			133,000.00	133,000.00	0.00	133,000.00	0.00	0.09
OTHER STATE REVENUE							a model for	
Child Nutrition Programs		8520	9,000.00	9,000.00	0.00	9,000.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			9,000.00	9,000.00	0.00	9,000.00	0.00	0.09
OTHER LOCAL REVENUE			4					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	2,200.00	2,200.00	0.00	2,200,00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
		8660	450.00	450.00	63.87	450.00	0.00	0.07
Interest					0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.07
Fees and Contracts		775WE		Harrier				
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue		Y						
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		T 1	2,650.00	2,650.00	63.87	2,650.00	0.00	0.09
TOTAL. REVENUES			144.650.00	144,650.00	63.87	144,650.00		

=	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description CALABIES	Resource Codes	Object Codes	(A)	, UDI	19/	)-/		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES								
Classified Support Salaries		2200	46,000.00	46,000.00	15,717.04	46,000.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	12,000.00	12,000.00	3,450.00	12,000.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	20,000.00	20,000.00	4,548.52	20,000.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			78,000.00	78,000.00	23,715.56	78,000.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	18,000.00	18,000.00	4,157.39	18,000.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	6,800.00	6,800.00	1,787.66	6,800.00	0.00	0.0
Health and Welfare Benefits		3401-3402	18,000.00	18,000.00	2,424.52	18,000.00	0.00	0.0
Unemployment Insurance		3501-3502	100.00	100.00	10.13	100.00	0.00	0.0
Workers' Compensation		3601-3602	2,000.00	2,000.00	474.30	2,000.00	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			44,900.00	44,900.00	8,854.00	44,900.00	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	650.00	650.00	0.00	650.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
Food		4700	71,500.00	71,500.00	36,343.60	71,500.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			72,150.00	72,150.00	36,343.60	72,150.00	0.00	0.

Description Resource Co	des Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							- (-)
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	
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				0.00	0.00	0.00	0.0%
Operating Expenditures	5800	2,500.00	2,500.00	900.00	2,500.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,500.00	2,500.00	900.00	2,500.00	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							0.010
Debt Service		1		Į.			F .
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		
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,00	5.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
		5.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES		197,550.00	197,550.00	69,813.16	197,550.00		

	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)
scription	Resource Codes	Object occur						
TERFUND TRANSFERS				14				
NTERFUND TRANSFERS IN							0.00	0.0%
From: General Fund		8916	52,900.00	52,900.00	0.00	52,900.00	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			52,900.00	52,900.00	0.00	52,900.00	0.00	
NTERFUND TRANSFERS OUT								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7018	0.00		0.00	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT								
THER SOURCES/USES					1			
SOURCES			is V		-	-		
Other Sources			162	0.00	0.00	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0.00				
Long-Term Debt Proceeds		8972	0.0	0.0	0.00	0.00	0.00	
Proceeds from Capital Leases		8979	0.0	0.0	0.00	0.00	0.00	
All Other Financing Sources			0.0	0.0	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES								1
USES			0	0.0	0.00	0.00	0.0	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651		00 00	0.0	0.00	0.0	0.0
All Other Financing Uses		7699	-	.00 0.0	0.0	0.00	0.0	0.0
(d) TOTAL, USES			1					
CONTRIBUTIONS						0.00	0.0	0 0.
Contributions from Unrestricted Revenues		8980	0		0.0		21	
Contributions from Restricted Revenues		8990		A.G.C.	0.0 00.			00 0
(e) TOTAL, CONTRIBUTIONS				0.00	.00 0.0	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,90	0.00 52,900	0.00	52,900.0	0	

# First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Warner Unified San Diego County 37 75416 0000000 Form 13I

Printed: 12/14/2020 12:33 PM

Resource	Description	2020/21 Projected Year Totals
Resource	Description	7,0,00.00
5310	Child Nutrition: School Programs (e.g., School Lunch, School	20,254.99
9010	Other Restricted Local	691.24
Total, Restr	icted Balance	20,946.23

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				mailteil	needs and	Linear Th	
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%
	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8600-8799	500.00	500.00	350.52	500.00	0.00	0.0%
4) Other Local Revenue	3333 0.133	500.00	500.00	350.52	500.00		
5) TOTAL, REVENUES	THE RESIDENCE OF THE PARTY OF T	000.00		90111	akir Celi In Incas		
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	0.09
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	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	7100-7299,						
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7400-7499	0.00	0.00	0.00	0.00	0.00	
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)		500.00	500.00	350.52	500.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers	page 2000	0.00	0.00	0.00	0.00	0.00	0.0
a) Transfers in	8900-8929				0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.00	5.00		
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.0	0.0
b) Uses	7630-7699	in the second	0.00	0.00	0.00	0.0	0 0.0
With a common process	8980-8999	55387	0.00	0.00	0.00	0.0	0 0.
Contributions     TOTAL, OTHER FINANCING SOURCES/USES	3500-0000	0.0			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)			500.00	500.00	350.52	500.00		
F. FUND BALANCE, RESERVES		-						
1) Beginning Fund Balance		67200		- " -		157,511.23	0.00	0.0
a) As of July 1 - Unaudited		9791	157,511.23	157,511.23		157,511.25		
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			157,511.23	157,511.23		157,511.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
			157,511.23	157,511.23		157,511.23		
e) Adjusted Beginning Balance (F1c + F1d)				158,011,23		158,011.23		
2) Ending Balance, June 30 (E + F1e)			158,011.23	156,011.23		100,011,20		
Components of Ending Fund Balance		d						
Nonspendable     Revolving Cash		9711	0.00	0.00		0.00		
Accept the second secon		9712	0.00	0.00		0.00		
Stores		725607725002						
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							NO.	
Other Assignments		9780	158,011.23	158,011.23		158,011.23	10 to 10 to 100 to	
e) Unassigned/Unappropriated			1000			0.00		
Reserve for Economic Uncertainties		9789	0.00	77	1		,	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

			Original Budget	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes	Object Codes	(A)	(B)	(0)	(0)	(-)	
OTHER LOCAL REVENUE								i
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	350.52	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		Table (Parkey)	500.00	500.00	350.52	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	350.52	500.00		
INTERFUND TRANSFERS					-			
			= -					
INTERFUND TRANSFERS IN						-		
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						1		
				-	0.00	0.00	0.00	0.0%
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0100	
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	400		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources				0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		98.0%		0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.0	0.0			
USES							0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0					
(d) TOTAL, USES			0.0	0.0	0.0	0.00	0,0	0.07
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.0	0.0	0.0	0.00	0.0	0.09
(e) TOTAL, CONTRIBUTIONS		293482	0.0	0.0	0.0	0.00	0.0	0.0
(a) 1010L, 00HHIBOHOM								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.0	0.0	0.0	0.00	0	

Warner Unified San Diego County

# First Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

37 75416 0000000 Form 17I

Printed: 12/14/2020 12:34 PM

		2020/21
Resource	Description	Projected Year Totals
Total, Restr	ricted Balance	0.00

Name of the second of the seco	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)
Description A. REVENUES	Nesource codes - 53,500 com			ngih	(Try test)	patients B	
N. OFF 8	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources	8100-8299	0.00	0.00	0,00	0.00	0.00	0.0%
2) Federal Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8600-8799	2,000.00	2,000.00	105.02	2,000.00	0.00	0.0%
4) Other Local Revenue		2,000.00	2,000.00	105.02	2,000.00		
5) TOTAL, REVENUES							
B. EXPENDITURES							0.00
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%
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	0.09
9) TOTAL, EXPENDITURES	A 100 100 100 100 100 100 100 100 100 10	0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,000.00	2,000.00	105.02	2,000.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00		
b) Transfers Out	7600-7629	0.0	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses a) Sources	8930-8979	0.0	0.00	0.00	0.00	0.00	
b) Uses	7630-7699	0.0	0.00	0.00	0.00	0.0	1
3) Contributions	8980-8999	0.0	0.00	0.00	0.0	0.0	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.0	0.00	0.0	0.0	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	105.02	2,000.00	NW 21 19 5 1	
F. FUND BALANCE, RESERVES							To are	
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,194.85	47,194.85		47,194.85	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			47,194.85	47.194.85		47,194.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			47,194.85	47,194.85		47,194.85		
2) Ending Balance, June 30 (E + F1e)			49,194.85	49,194.85		49,194.85		
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 c) Committed		9740	18,783.20	18,783.20		18,783.20		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	30,411.65	30,411.65		30,411.65		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	<u> </u>	9790	0.00	0.00		0.00		

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	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)
Description	Resource Codes	Object Cours						1
OTHER STATE REVENUE						-		- 1
Tax Relief Subventions Restricted Levies - Other					0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00		0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00		0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.076
OTHER LOCAL REVENUE	7777							
						-		
County and District Taxes						0.00	0.00	0.0%
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	0.00	
		8618	0.00	0.00	0,00	0.00	0.00	0.09
Supplemental Taxes						0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00		SOLUTION STATES	0.00	
Other		8622	0.0	0.00	0.00	0.00	0.00	0.07
Community Redevelopment Funds					0.00	0.00	0.00	0.09
Not Subject to LCFF Deduction		8625	0.0	0.00	0.00			
Penalties and Interest from Delinquent			0.0	0.00	0.00	0.00	0.00	0.0
Non-LCFF Taxes		8629	0.0	0				
Sales		8631	0.0	0.0	0.00	0.00	0.00	
Sale of Equipment/Supplies		8660	500.0	500.0	0 105.03	2 500.00	0.0	0.0
Interest		8662	0.0	100	0.0	0.00	0.0	0.0
Net Increase (Decrease) in the Fair Value of Investme	nts	6002						
Fees and Contracts			Times	1,500.0	0.0	0 1,500.00	0.0	0.0
Mitigation/Developer Fees		8681	1,500.	1,500.0	9.9	1		
Other Local Revenue						0.00	0.0	0.0
All Other Local Revenue		8699	0.	0.0				
All Other Transfers in from All Others		8799	0.	.00 0.0				
TOTAL, OTHER LOCAL REVENUE			2,000	.00 2,000.	00 105.0			0.
TOTAL, OTHER LOOKE REVENUE			2,000	.00 2,000.	00 105.	2,000.00		

TOTAL, REVENUES

	ce 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)
	ce Codes Object Codes	(A)	(6)	(0)		- Andrew	
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	DTAL, CERTIFICATED SALARIES		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	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits			0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	-	0.00	0.00	0,00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Fillia parabatha de Sichel Lamente, en concrete e					1 3		
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	
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	
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 EXPENDITURE:		0.00	200000		0.00	0.00	0.0

#### 2020-21 First Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description Resource Codes	Object Codes	(A)	(B)	(C)	(6)	- 14	
CAPITAL OUTLAY					1		
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	10000000						
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%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							ľ.
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service	0.5365		F				
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
				0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00			
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

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Description	Resource Codes Ob	ject 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)
NTERFUND TRANSFERS						naro?		
INTERFUND TRANSFERS IN								
		1			6 7 7 7			
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/		7613	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7619	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7019		0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00		
OTHER SOURCES/USES								
SOURCES								
Proceeds					ľ			
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		6505	0.00			and the second		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
				0.00	0.00	0.00	0.00	0.0
Contributions from Unrestricted Revenues		8980	0.00				- WORDS	
Contributions from Restricted Revenues		8990	0.00			1000		
(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		

Warner Unified San Diego County

### First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	18,783.20
Total Restrict	ed Balance	18,783.20

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state-a	CE OF CRITERIA AND STANDARDS REVIEW. This inter adopted Criteria and Standards. (Pursuant to Education C	code (EC) sections 33129 and 42130)
	Signed:	Date: Dec. 14, 2020
	District Superintendent or Designee	NOT THE REAL PROPERTY.
	CE OF INTERIM REVIEW. All action shall be taken on thing of the governing board.	is report during a regular or authorized special
T	e County Superintendent of Schools: This interim report and certification of financial condition a of the school district. (Pursuant to EC Section 42131)	
	Meeting Date: December 14, 2020	Signed: Jeannean Rombal
CERT	TIFICATION OF FINANCIAL CONDITION	President of the Governing Board
<u>X</u>	POSITIVE CERTIFICATION As President of the Governing Board of this school dist district will meet its financial obligations for the current	rict, I certify that based upon current projections this fiscal year and subsequent two fiscal years.
	QUALIFIED CERTIFICATION As President of the Governing Board of this school dist district may not meet its financial obligations for the cur	trict, I certify that based upon current projections this rrent fiscal year or two subsequent fiscal years.
<del> </del>	NEGATIVE CERTIFICATION  As President of the Governing Board of this school dist district will be unable to meet its financial obligations for subsequent fiscal year.	trict, I certify that based upon current projections this or the remainder of the current fiscal year or for the
	Contact person for additional information on the interim re	eport:
	Name: Andrea Sissons	Telephone: 760-782-3517
	0.815010050	

# 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.

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

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DITC	RIA AND STANDARDS (contin	ued)	Met	Not Met
2	Enrollment	years has not changed by more than two percent since budget adoption.	х	
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.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	nt n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	e 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.		

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

S6	EMENTAL INFORMATION (col	nunuea)	No	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	0.00
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	n/a	
		<ul> <li>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?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
	1	<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>		Х
		Classified? (Section S8B, Line 1b)		Х
-		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
	1	<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	-

A1	IONAL FISCAL INDICATORS		No	Yes
Ai	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?	х	11
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?		
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?		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	38910
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).	х	J
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?	х	

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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

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

# CRITERIA AND STANDARDS

#### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)		189.00	189.00		
District Regular	130	0.00	0.00		
Charter School	Total ADA	189.00	189.00	0.0%	Met
1st Subsequent Year (2021-22) District Regular		187.00	193.00		
Charter School	Total ADA	187.00	193.00	3.2%	Not Met
2nd Subsequent Year (2022-23) District Regular		193.00		1	
Charter School	Total ADA	187.00	193.00	3.2%	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 budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met

	nated growth conservatively t	

	ERION:	

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

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

210

210

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

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

	Enrolline			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)  District Regular  Charter School	210	211		
Total Enrollment	210	211	0.5%	Met
1st Subsequent Year (2021-22)  District Regular  Charter School	210	210		
Total Enrollment	210	210	0.0%	Met
2nd Subsequent Year (2022-23)				

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

**Total Enrollment** 

District Regular Charter School

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

210

210

Explanation: (required if NOT met)				
	-13			

#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18) District Regular	157	159	
Charter School Total ADA/Enrollment	157	159	98.7%
Second Prior Year (2018-19) District Regular	180	194	
Charter School Total ADA/Enrollment	180	194	92.8%
First Prior Year (2019-20) District Regular	189	204	
Charter School Total ADA/Enrollment	189	204	92.6%
		Historical Average Ratio:	94.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.2%

# 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 (2020-21) District Regular	189	211		
Charter School	0 189	211	89.6%	Met
Total ADA/Enrollment	103			
1st Subsequent Year (2021-22) District Regular	188	210		
Charter School Total ADA/Enrollmer	188	210	89.5%	Met
2nd Subsequent Year (2022-23) District Regular	188	210	Ų	
Charter School Total ADA/Enrollment	188	210	89.5%	Met

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

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

		Projected P.2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fisca	al vears
4	OTANDADD MET	Projected D 2 ADA to enrollment ratio has not exceeded the Standard for the current year and two subsequent noce	ai jouic

Explanation:	
(required if NOT met)	

# 2020-21 First Interim General Fund School District Criteria and Standards Review

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#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	4,029,497.00	4,029,497.00	0.0%	Met
1st Subsequent Year (2021-22)	4,013,320.00	4,013,320.00	0.0%	Met
2nd Subsequent Year (2022-23)	4,002,408.00	4,002,408.00	0.0%	Met

# 4B. Comparison of District LCFF Revenue to the Standard

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

<ol> <li>STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two sull</li> </ol>	nun euhenment fieral vaare
--	----------------------------

Explanation:	
(required if NOT met)	

#### 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

# 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

	Unaudited Actua (Resources	Ratio	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Fiscal Year	1,640,157.22		
Third Prior Year (2017-18)	1,986,096.73		73.2%
Second Prior Year (2018-19)	1,856,782.00	2 254 224 22	79.0%
First Prior Year (2019-20)	1,030,702.00	Historical Average Ratio:	73.8%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.8% to 78.8%	68.8% to 78.8%	68.8% to 78.8%

# 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.

#### Projected Year Totals - Unrestricted (Resources 0000-1999)

F		Total Expenditures (Form 011, Objects 1000-7499)		Status
Fiscal Year	2.208.761.00	2 272 224 22		Met
Current Year (2020-21)		2 222 225 22		Met
1st Subsequent Year (2021-22)	2,212,647.00		22.22	Met
2nd Subsequent Year (2022-23)	2,278,536.00	2,965,944.00	10.0%	

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

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

	STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years
1a.	STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted experiordies has that an observed

Explanation:	
(required if NOT met)	

#### 6. CRITERION: Other Revenues and Expenditures

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

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

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

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%

#### DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. **Budget Adoption** First Interim Change Is Outside Budget Projected Year Totals Object Range / Fiscal Year (Form 01CS, Item 6B) (Fund 01) (Form MYPI) Percent Change **Explanation Range** Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2020-21) 744,102.00 799,582.00 7.5% Yes Yes 437,102.00 501,171.00 14.7% 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 465,115.00 501,171.00 7.8% Yes Explanation: This has been a very volatile year for funding. (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2020-21) 224,701.00 311,018.00 38.4% Yes Yes 184,701.00 288,120.00 56.0% 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 184,701.00 288,120.00 56.0% Yes This has been a very volatile year for funding. Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) No 626,625.00 -0.9% Current Year (2020-21) 632,253.00 1st Subsequent Year (2021-22) 632,253.00 626,625.00 -0.9% No 2nd Subsequent Year (2022-23) 635,253.00 626,625.00 -1.4% No Explanation: (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) 387,035.00 437,752.41 13.1% Yes Current Year (2020-21) 272,841.00 358,953.00 31.6% Yes 1st Subsequent Year (2021-22) 30.8% Yes 2nd Subsequent Year (2022-23) 278,558.00 364.338.00 This has been a volatile year for funding and expenses due to COVID 19 **Explanation:** (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) No Current Year (2020-21) 994,545.00 1,034,752.00 4.0% No 4.8% 1st Subsequent Year (2021-22) 914,463.00 958.514.00 2nd Subsequent Year (2022-23) 972,892.00 4.2% No 933,328.00 **Explanation:** (required if Yes)

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D. Ca	Iculating the District's Change in To	tal Operating Revenues and Ex	penditures		
ATA	ENTRY: All data are extracted or calcu	lated.			
		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
bject	Range / Fiscal Year	Budget	Projected Total Totale		
	Total Federal, Other State, and Other L	ocal Revenue (Section 6A)			N-1M-1
		1.601.056.00	1,737,225.00	8.5%	Not Met Not Met
	t Year (2020-21) osequent Year (2021-22)	1,254,056.00	1,415,916.00	12.9%	Not Met
nd Su	bsequent Year (2022-23)	1,285,069.00	1,415,916.00	10.2%	Notiviet
iu ou	_ 8				
	Total Books and Supplies, and Service	s and Other Operating Expenditur	es (Section 6A)	6.6%	Not Met
urren	t Year (2020-21)	1,381,580.00	1,472,004.41	11.0%	Not Met
	bsequent Year (2021-22)	1,187,304.00	1,317,467.00	10.3%	Not Met
	ibsequent Year (2022-23)	1,211,886.00	1,337,230.00	10.070	
CC	omparison of District Total Operatin	g Revenues and Expenditures	to the Standard Percentage Ra	inge	100-00-00-00-00-00-00-00-00-00-00-00-00-
	Federal Revenue (linked from 6A if NOT met)	een a very volatile year for funding.			
					provide the second
	Explanation: Other Local Revenue (linked from 6A if NOT met)				
1b.	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more t subsequent fiscal years. Reasons for th projected operating revenues within the	e standard must be entered in Section	6A above and will also display in th	e than the standard in one or more on the projections, and what change e explanation box below.	of the current year or two s, if any, will be made to bring
1b.	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more t subsequent fiscal years. Reasons for th projected operating revenues within the	otal operating expenditures have cha le projected change, descriptions of t e standard must be entered in Section been a volatile year for funding and e	6A above and will also display in th	e than the standard in one or more on the projections, and what change e explanation box below.	of the current year or two ss, if any, will be made to bring
1b.	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more to subsequent fiscal years. Reasons for the projected operating revenues within the	e standard must be entered in Section	6A above and will also display in th	e than the standard in one or more on the projections, and what change e explanation box below.	of the current year or two ss, if any, will be made to bring
1b	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more t subsequent fiscal years. Reasons for th projected operating revenues within the  Explanation:  This has	e standard must be entered in Section	6A above and will also display in th	e than the standard in one or more on the projections, and what change e explanation box below.	of the current year or two ss, if any, will be made to bring
1b	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more t subsequent fiscal years. Reasons for th projected operating revenues within the  Explanation: Books and Supplies	e standard must be entered in Section	6A above and will also display in th	than the standard in one or more in the projections, and what change e explanation box below.	of the current year or two is, if any, will be made to bring
1b	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more to subsequent fiscal years. Reasons for the projected operating revenues within the subsequent fiscal years. Reasons for the projected operating revenues within the subsequent fiscal years. Reasons for the projected operating revenues within the subsequence of the project of the projec	e standard must be entered in Section	6A above and will also display in th	e than the standard in one or more on the projections, and what change e explanation box below.	of the current year or two is, if any, will be made to bring
1b	Other Local Revenue (linked from 6A if NOT met)  STANDARD NOT MET - One or more to subsequent fiscal years. Reasons for the projected operating revenues within the subsequent fiscal years. Books and Supplies (linked from 6A if NOT met)	e standard must be entered in Section	6A above and will also display in th	e than the standard in one or more in the projections, and what change e explanation box below.	of the current year or two is, if any, will be made to bring

Warner Unified San Diego County

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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## 7. CRITERION: Facilities Maintenance

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

	mining the District's Complian enance Account (OMMA/RMA)		quirement for EC Section 17070.	75 - Ongoing and Major Ma	aintenance/Restricted
IOTE:	EC Section 17070.75 requires the dist financing uses for that fiscal year.	trict to deposit into the account a mi	nimum amount equal to or greater than thr	ee percent of the total general fund	d expenditures and other
ATA II oth	ENTRY: Enter the Required Minimum C er data are extracted.	Contribution if Budget data does not	exist. Budget data that exist will be extract	ted; otherwise, enter budget data i	into lines 1, if applicable, and 2.
		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution		408,700.00	Not Met	
2.	Budget Adoption Contribution (information (Form 01CS, Criterion 7)	ation only)			
statu	s is not met, enter an X in the box that b	est describes why the minimum req	uired contribution was not made:		
	x		ot participate in the Leroy F. Greene Scho I size [EC Section 17070.75 (b)(2)(E)]) ovided)	ol Facilities Act of 1998)	
	Explanation: (required if NOT met and Other is marked)			드레 - 	

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#### **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.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	40.8%	31.3%	20.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	13.6%	10.4%	6.7%

#### 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.

Projected	Voor	Totale

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	(394,263.00)	2,944,301.00	13.4%	Met
- TANDET SAN - SAN SAN AND SAN	(534,898.00)		18.1%	Not Met
1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	(483,334.00)		16.0%	Not Met

## 8C. Comparison of District Deficit Spending to the Standard

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

STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met) This year has been volatile in both funding and expenditures due to COVID 19, the district is aware that we have a structural deficit and will address it in the following years. In the current year, additional staff has to be hired in order to meet cleaning and distance learning requirements.

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9.	CRI	TERION	Fund	and	Cash	Ral	ancos

	eral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extracted	ed. If Form MYPI exists, data for the two subsequent years v	will be extracted: if not, ent-	er data for the two subsequent years
		11,	so data isi ilio ilio dabboquelik years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
urrent Year (2020-21)	2,051,656.90	Met	
st Subsequent Year (2021-22)	1,480,404.80	Met	
nd Subsequent Year (2022-23)	943,670.70	Met	
A-2. Comparison of the District's End	ling Fund Balance to the Standard		
ATA ENTRY: Enter an explanation if the sta	ndard is not met		
	To the met		
1a. STANDARD MET - Projected general	Il fund ending balance is positive for the current fiscal year a	and two subsequent fiscal v	ears.
		me me cascoquem necal y	curo.
Explanation			
Explanation:			
Explanation: (required if NOT met)		. "	
		. " = ====	
(required if NOT met)	: Proiected general fund cash balance will be nosi	tive at the end of the c	urrent fiscal year
(required if NOT met)	: Projected general fund cash balance will be posi	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD	to the second se	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	ng Cash Balance is Positive	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	to the second se	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	ing Cash Balance is Positive be extracted; if not, data must be entered below.	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	be extracted; if not, data must be entered below.  Ending Cash Balance	tive at the end of the c	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	be extracted; if not, data must be entered below.  Ending Cash Balance General Fund		urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  3-1. Determining if the District's Endi  ATA ENTRY: If Form CASH exists, data will  Fiscal Year	be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  3-1. Determining if the District's Endi  ATA ENTRY: If Form CASH exists, data will  Fiscal Year	be extracted; if not, data must be entered below.  Ending Cash Balance General Fund		urrent fiscal year.
B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi  ATA ENTRY: If Form CASH exists, data will  Fiscal Year  urrent Year (2020-21)	be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column) 866,958.00	Status	urrent fiscal year.
(required if NOT met)  B. CASH BALANCE STANDARD  B-1. Determining if the District's Endi	be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column) 866,958.00	Status	urrent 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	D	istrict ADA		
12.	0	to	300	
5% or \$71,000 (greater of)	301	to	1,000	
4% or \$71,000 (greater of)	1.001	to	30,000	
3% 2%	30.001	to	400,000	
1%	400,001	and	over	

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

<sup>&</sup>lt;sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Pian Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	189	188	188
Subsequent Years, Form MYPI, Line F2, if available.)  District's Reserve Standard Percentage Level:	5%	5%	5%

## 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For dis	stricts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):	
		No
1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	

If you are the SELPA AU and are excluding special education pass-through funds:

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<ul> <li>Special Education Pass-through Funds         (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)     </li> </ul>	0.00	0.00	0.

## 10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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.

1	Expenditures and Other Financing Uses
•••	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

Reserve Standard Percentage Level

 Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4,809,248.21	4,557,499.10	4,672,594.10
0.00	0.00	0.00
4,809,248.21	4,557,499.10	4,672,594.10
5%	5%	5%
240,462.41	227,874.96	233,629.71
71,000.00	71,000.00	71,000.00
240,462.41	227,874.96	233,629.71

0.00

<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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Calculating			

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.

Reser	ve Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	stricted resources 0000-1999 except Line 4)	(2020-21)	(2021-22)	(2022-23)
1.	General Fund - Stabilization Arrangements	(2020 21)	(2021-22)	(2022-23)
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties		0.00	0.00
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount		0.00	0.00
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	1,961,145.67	1,426,247.67	942,913.67
4.	General Fund - Negative Ending Balances in Restricted Resources	1,001,110.01	1,420,247.07	942,913.07
	(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	0.00	0.00	0.00
	(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	0.00		
	(Lines C1 thru C7)	1,961,145.67	1,426,247.67	942,913.67
9.	District's Available Reserve Percentage (Information only)	1,001,110.07	1,420,247.07	942,913.07
	(Line 8 divided by Section 10B, Line 3)	40.78%	31.29%	20.18%
	District's Reserve Standard			20.1070
	(Section 10B, Line 7):	240,462.41	227,874.96	233,629.71
	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)	

SUPP	LEMENTAL INFORMATION
	NTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
DATA E	NTRY: Click the appropriate Yes or No button for items of unough on a supplier in the supplier
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
	Use of One-time Revenues for Ongoing Expenditures
<b>\$2.</b>	
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?
	changed since budget adoption by more than the 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
1.	Does your district have projected temporary borrowings between funds?
1a.	(Refer to Education Code Section 42603)
46	If Yes, identify the interfund borrowings:
1b.	The District general fund covers for cash flow in both Fund 12 and Fund 13 at various times of the year.
	The District general fund covers for cash flow in board and the area of the covers for cash flow in board and the covers flow i
	Continuent Poweruse
S4	
1a.	
	contingent on reauthorization by the local government, special registration, or each serious Yes  (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:
10	The District hydrote a pominal amount for Forest Reserves. Additionally, the district can only budget for state revenues based on the current factors.
	Any of these revenues can change at any time based on the economy.

#### S5. Contributions

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

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 10; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted Gene					
(Fund 01, Resources 0000-1999, 0 Current Year (2020-21)	(642,288.00)	(040,000,00)	0.00/	0.00	
1st Subsequent Year (2021-22)	(650,000.00)	(642,288.00) (650,000.00)		0.00	Met Met
2nd Subsequent Year (2022-23)	(650,000.00)	(672,000.00)		12,000.00	Met
na Gabbequent Tear (2022-20)	(000,000,000)	(872,000.00)]	1.076	12,000.00	Wet
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	68,300.00	68,300.00	0.0%	0.00	Met
Ist Subsequent Year (2021-22)	60,000.00	60,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	60,000.00	60,000.00	0.0%	0.00	Met
그 사용 하나 있다. 전에 있는 아무리를 보고 있다면 되었다. 그런 아무리 아무리를 받았다.	occurred since budget adoption that may in	npact the		No	
general fund operational budget?  Include transfers used to cover operating description of the District's Projected ATA ENTRY: Enter an explanation if Not Management of the District of the D	deficits in either the general fund or any oth deficits in either the general fund or any oth deficits in either the general fund or any other deficits in either the general fund or it for items 1a-1c or if Yes for Item 1d.	er fund. ital Projects			
Have capital project cost overruns of general fund operational budget?  Include transfers used to cover operating of the District's Projected DATA ENTRY: Enter an explanation if Not Management	deficits in either the general fund or any oth	er fund. ital Projects	rent year an		
Have capital project cost overruns of general fund operational budget?  * Include transfers used to cover operating of the District's Projected DATA ENTRY: Enter an explanation if Not Mata.  MET - Projected contributions have Explanation: (required if NOT met)	deficits in either the general fund or any oth deficits in either the general fund or any oth deficits in either the general fund or any other deficits in either the general fund or it for items 1a-1c or if Yes for Item 1d.	er fund.  ital Projects  re than the standard for the cur		d two subsequent fiscal years.	

Warner Unified San Diego County

### 2020-21 First Interim General Fund School District Criteria and Standards Review

1c.	MET - Projected transfers out	have not changed since	budget adoption by	more than the stand	ard for the curr	ent year and two	subsequent fiscal yea	ars.	
	Explanation: (required if NOT met)								
1d.	NO - There have been no car	nital project cost overruns	occurring since bud	dget adoption that m	nay impact the	general fund opera	ational budget.		
	Project Information: (required if YES)				.72 .	- 173			

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#### 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 Distr	rict's Long-terr	m Commitments				
DATA ENTRY: If Budget Adoption of Extracted data may be overwritten to all other data, as applicable.	lata exist (Form 0 o update long-ter	01CS, Item S6A), long-term comm commitment data in Item 2, a	mitment data wi s applicable. If r	II be extracted ar no Budget Adopti	nd it will only be necessary to click the on data exist, click the appropriate but	appropriate button for Item 1b. ttons for Items 1a and 1b, and enter
a. Does your district have I     (If No, skip items 1b and	long-term (multiyers 2 and sections 5	ear) commitments? S6B and S6C)		No		
b. If Yes to Item 1a, have n since budget adoption?	new long-term (m	ultiyear) commitments been inco	urred	n/a		
If Yes to Item 1a, list (or up benefits other than pension:	date) all new and s (OPEB); OPEB	existing multiyear commitments is disclosed in Item S7A.	s and required a	nnual debt servic	e amounts. Do not include long-term of	commitments for postemployment
	# of Years		SACS Fund and	Object Codes Us	sed For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve	nues)	De	ebt Service (Expenditures)	as of July 1, 2020
Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences						
Other Long-term Commitments (do	not include OPEE	3):				
					OF THE SHORE THE RU	
TOTAL:						0
Type of Commitment (contin	nued)	Prior Year (2019-20) Annual Payment (P & I)	(202 Annual I	nt Year 0-21) Payment & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program	1 1 2 2					
State School Building Loans Compensated Absences						
Other Long-term Commitments (con	tinued):					
	al Payments:	0 ed over prior year (2019-20)?	N	0	No	0 0 No

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S6B. Comparison of the District'	s Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if	
DATA ENTRY: Enter dis opposition	t-term commitments have not increased in one or more of the current and two subsequent fiscal years.
1a. No - Annual payments for long	-term communents have not more asset in the case of the commune asset in the case of the c
was as the	
Explanation: (Required if Yes	
to increase in total	
annual payments)	
S6C. Identification of Decreases	s to Funding Sources Used to Pay Long-term Commitments
	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
DATA ENTRY: Click the appropriate	tes of No ballottim to the series to the commitment period, or are they one-time sources?
<ol> <li>Will funding sources used to</li> </ol>	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	n/a
2. No - Funding sources will no	t 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)	

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## S7. Unfunded Liabilities

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

0	rim data in items 2-4.  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 budget adoption in OPEB liabilities?			
		No		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No		
		Budget Adoption		
	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
	a. Total OPEB liability	40,000.00	40,000.00	
	OPEB plan(s) fiduciary net position (if applicable)     Total/Net OPEB liability (Line 2a minus Line 2b)	40,000.00 0.00		
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date	Actuarial	Actuarial	
	of the OPEB valuation.	Jul 31, 2020	Jul 31, 2020	
	Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	40,000.00 40,000.00 40,000.00	40,000.00	
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-	insurance fund)		
	(Funds 01-70, objects 3701-3752) Current Year (2020-21)	40,000.00	40,000.00	
	1st Subsequent Year (2021-22)	40,000.00		
	2nd Subsequent Year (2022-23)	40,000.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	10 000 00	40,000,00	
	Current Year (2020-21)	40,000.00 40,000.00		
	1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	40,000.00		
	d. Number of retirees receiving OPEB benefits			
	Current Year (2020-21)	1 2		
	4 + 0 - 1 1 \( \) (0004 00\)	2		
	1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)			
	2nd Subsequent Year (2022-23)			

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ATA E	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget A erim data in items 2-4.	doption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget A	aoption a
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No	
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a	
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a	
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim	
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23)	Budget Adoption (Form 01CS, Item S7B) First Interim	
	Amount contributed (funded) for self-insurance programs     Current Year (2020-21)     1st Subsequent Year (2021-22)     2nd Subsequent Year (2022-23)		
4.	Comments:		
4.	Comments.		

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#### S8. Status of Labor Agreements

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

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

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

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

Status of Ce Were all certificated  Number of ce time-equivale  1a. Have  1b. Are a  Negotiations 2a. Per C  2b. Per C	If No, continuing (Non-management) Salary and Berestificated (non-management) fullent (FTE) positions  e any salary and benefit negotiations  If Yes, and  If Yes, and	the Previous Reporting Period of budget adoption? plete number of FTEs, then skip to nue with section S8A. nefit Negotiations Prior Year (2nd Interim) (2019-20)	Section S8B.  Currer (202	as of the Previous Re  No  No  nt Year 20-21)	porting Period." There are no  1st Subsequent Year (2021-22)	2nd Subs	ection. sequent Year (22-23)
Status of Ce Were all certificated of Ce Number of ce time-equivale  1a. Have  1b. Are a  Negotiations  2a. Per 0  2b. Per 0	ertificated Labor Agreements as of ificated labor negotiations settled as If Yes, com If No, continuous (Non-management) Salary and Benerificated (non-management) full-ent (FTE) positions  le any salary and benefit negotiations If Yes, and If Yes, and If No, comp	the Previous Reporting Period of budget adoption? uplete number of FTEs, then skip to nue with section S8A.  nefit Negotiations Prior Year (2nd Interim) (2019-20)  18.0  been settled since budget adoptior the corresponding public disclosure the corresponding public disclosure	Section S8B.  Currer (202	No No nt Year 20-21)	1st Subsequent Year	2nd Subs (20	sequent Year
Number of ce ime-equivale  1a. Have  1b. Are a  Negotiations  2a. Per 0  2b. Per 0	ificated labor negotiations settled as If Yes, com If No, contil (Non-management) Salary and Bei ertificated (non-management) full- ent (FTE) positions If Yes, and If Yes, and If No, comp	of budget adoption? plete number of FTEs, then skip to nue with section S8A.  nefit Negotiations	Currei (202 n? e documents ha	nt Year 20-21) 19.0	The second secon	(20	
Number of ce ime-equivale  1a. Have  1b. Are a  Negotiations  2a. Per 0  2b. Per 0	If No, continuation (Non-management) Salary and Benefiticated (non-management) fullent (FTE) positions  e any salary and benefit negotiations  If Yes, and  If Yes, and  If No, comp	nue with section S8A.  nefit Negotiations Prior Year (2nd Interim) (2019-20)  18.0  been settled since budget adoptior the corresponding public disclosure the corresponding public disclosure	Currei (202 n? e documents ha	19.0	The second secon	(20	
Number of ce time-equivale  1a. Have  1b. Are a  Negotiations  2a. Per 0  2b. Per 0	ertificated (non-management) full- ent (FTE) positions e any salary and benefit negotiations If Yes, and If Yes, and If No, comp	Prior Year (2nd Interim) (2019-20)  18.0  been settled since budget adoptior the corresponding public disclosure the corresponding public disclosure	(202 n? e documents ha	19.0	The second secon	(20	
Number of ce ime-equivale  1a. Have  1b. Are a  Negotiations  2a. Per 0  2b. Per 0	ertificated (non-management) full- ent (FTE) positions e any salary and benefit negotiations If Yes, and If Yes, and If No, comp	Prior Year (2nd Interim) (2019-20)  18.0  been settled since budget adoptior the corresponding public disclosure the corresponding public disclosure	(202 n? e documents ha	19.0	The second secon	(20	
1b. Are a legotiations: 2a. Per 0	ent (FTE) positions e any salary and benefit negotiations If Yes, and If Yes, and If No, comp	been settled since budget adoption the corresponding public disclosure the corresponding public disclosure	e documents ha			10.0	// Jane
1b. Are a Negotiations 2a. Per C	If Yes, and If Yes, and If No, comp	the corresponding public disclosure the corresponding public disclosure	e documents ha	No		19.0	19.
1b. Are a legotiations 2a. Per 0	If Yes, and If Yes, and If No, comp	the corresponding public disclosure the corresponding public disclosure	e documents ha	INU			
legotiations 2a. Per 0 2b. Per 0	If Yes, and If No, comp	the corresponding public disclosure	PROFESTION OF THE PROPERTY OF	we been filed with the	COE, complete questions 2 a	and 3.	
Negotiations 2a. Per 0 2b. Per 0	any salary and herofit noostiet		e documents ha	we not been filed with	the COE, complete questions	2-5.	
2a. Per 0		till unsettled? plete questions 6 and 7.		Yes			
2b. Per 0 certif	Settled Since Budget Adoption Government Code Section 3547.5(a)	, date of public disclosure board me	eeting:				
	Government Code Section 3547.5(b) fied by the district superintendent and	, was the collective bargaining agre d chief business official? of Superintendent and CBO certific					
3. Per 0 to me	Government Code Section 3547.5(c) eet the costs of the collective bargain	, was a budget revision adopted		n/a			
4. Perio	od covered by the agreement:	Begin Date:		End D	vate:		
5. Salar	ry settlement:			nt Year (0-21)	1st Subsequent Year (2021-22)		sequent Year 22-23)
Is the proje	e cost of salary settlement included in ections (MYPs)?			-	(====	(20	
	Total cost o	One Year Agreement of salary settlement					
	% change in	n salary schedule from prior year or					
	Total cost o	Multiyear Agreement f salary settlement					
	% change ir (may enter	n salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be used t	to support multi	vear salary commitme	ents:		
				,			

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Negotia	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	13,043		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2020-21)	(2021-22)	(2022-23)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	219,000	219,000	219,000
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	4.0%	4.0%	4.0%
	cated (Non-management) Prior Year Settlements Negotiated			
	Budget Adoption			
Are an	y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
octucii	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		200		
		1000	**************************************	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
		_		
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	26,000	26,000	26,000
3.	Percent change in step & column over prior year	2.5%	2.5%	2.5%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
	07 5.27 3587 37 307		111 = 300 - W = 300 - W	
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
۷.	employees included in the interim and MYPs?			
	L	Yes	Yes	Yes
0-46				
List of	icated (Non-management) - Other her significant contract changes that have occurred since budget adoption and t	the cost impact of each change (i.e.,	class size, hours of employment, leav	e of absence, bonuses, etc.):
	**************************************			
		19-19-1		

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S8B.	Cost Analysis of District's Labor Agree	ements - Classified (Non-ma	anagement) E	mployees					_
DATA	ENTRY: Click the convenients Voc as No. 1. 11		×	7450 New 1721 NO					
	ENTRY: Click the appropriate Yes or No butto		Agreements as	of the Previous F	Reporting P	eriod." There are no e	extraction	ns in this section.	
Status Were		Previous Reporting Period udget adoption? ete number of FTEs, then skip to e with section S8B,	section S8C.	No					
Class	ified (Non-management) Salary and Benefit	No.							
01033	med (Non-management) Salary and Benefit	Prior Year (2nd Interim) (2019-20)		nt Year 0-21)	1:	st Subsequent Year (2021-22)		2nd Subsequent Year (2022-23)	
	er of classified (non-management) ositions	24.5		25.5		(2021 22)	25.5	25.	.5
1a.	ir Yes, and the	een settled since budget adoption e corresponding public disclosure e corresponding public disclosure te questions 6 and 7.	e documents ha	No we been filed with we not been filed v	the COE, c	omplete questions 2 a E, complete questions	and 3. 3 2-5.		
1b.	Are any salary and benefit negotiations still	unsettled?							
	7.00	ete questions 6 and 7.		Yes					
Negoti	ations Settled Since Budget Adoption								
2a.	Per Government Code Section 3547.5(a), da	ate of public disclosure board me	eeting:						
2b.	Per Government Code Section 3547.5(b), w certified by the district superintendent and cl If Yes, date of	ras the collective bargaining agre hief business official? Superintendent and CBO certific							
3.	Per Government Code Section 3547.5(c), w to meet the costs of the collective bargaining If Yes, date of	as a budget revision adopted g agreement? budget revision board adoption:	= F	n/a					
4.	Period covered by the agreement:	Begin Date:		Er	nd Date:				
5.	Salary settlement:		Curren (202	t Year	-	t Subsequent Year		2nd Subsequent Year	
	Is the cost of salary settlement included in the projections (MYPs)?	ne interim and multiyear	(202	J-21)		(2021-22)	Ī	(2022-23)	
		Ino Voor Agreement							
		Ine Year Agreement alary settlement							7
	% change in s	alary schedule from prior year or							
	M	lultiyear Agreement							
	Total cost of sa	alary settlement							
	% change in sa (may enter tex	alary schedule from prior year t, such as "Reopener")							
	Identify the sou	urce of funding that will be used t	o support multiy	ear salary comm	itments:				
Negotis	ations Not Settled								_
6.	Cost of a one percent increase in salary and	statutory benefits		10 102					
		Same of Policies	Current	10,182 Year	1st	Subsequent Year		2nd Subsequent Year	
7.	Amount included for any tentative salary scho	adula increases	(2020			(2021-22)		(2022-23)	_
6.80	amount included for any tentative safary schi	edule Increases		0			0		0

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Classi	fied (Non-management) Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
			0270	7(A)(24)(
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	192,000	192,000	192,000
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	4.0%	4.0%	4.0%
	fied (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an	y new costs negotiated since budget adoption for prior year nents included in the interim?	Yes		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classi	fied (Non-management) Step and Column Adjustments	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	11,500	12,000	12,500
3.	Percent change in step & column over prior year			
Class	ified (Non-management) Attrition (layoffs and retirements)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
		Yes	Yes	Yes
Class	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  ified (Non-management) - Other her significant contract changes that have occurred since budget adoption an	Yes  Ind the cost impact of each (i.e., hours o	Yes  f employment, leave of absence, bonu	Yes ses, etc.):
	Accessed to the second of the		The Vent Natural	
	0			
			nersk station	
			Li - Li	

S8C.	Cost Analysis of District's Labor Ag	reements - Management/Supervi	sor/Confidential Employees		
	ENTRY: Click the appropriate Yes or No bi section.	utton for "Status of Management/Super	visor/Confidential Labor Agreem	ents as of the Previous Reporting Pe	eriod." There are no extractions
	of Management/Supervisor/Confidentia all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, If No, continue with section S8C.	ns settled as of budget adoption?	ous Reporting Period No		
Manag	gement/Supervisor/Confidential Salary a	nd Benefit Negotiations Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of management, supervisor, and ential FTE positions	4.0	4.0	4.0	4.0
1a.	Have any salary and benefit negotiations If Yes, com	s been settled since budget adoption? nplete question 2.	No —		
	If No, comp	plete questions 3 and 4.			
1b.	Are any salary and benefit negotiations s		Yes		
	it Yes, com	nplete questions 3 and 4.			
	ations Settled Since Budget Adoption				
2.	Salary settlement:		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included i projections (MYPs)?	in the interim and multiyear			
	Total cost	of salary settlement			
		salary schedule from prior year r text, such as "Reopener")			
Negoti	ations Not Settled				
3.	Cost of a one percent increase in salary	and statutory benefits	3,360		
		_	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4.	Amount included for any tentative salary	schedule increases	0		0
	gement/Supervisor/Confidential n and Welfare (H&W) Benefits	<u></u>	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes include	ded in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits				
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	over prior year		III.	
	gement/Supervisor/Confidential and Column Adjustments		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included	in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		163	163	163
3.	Percent change in step and column over	prior year			
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	<b>-</b>	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of other benefits included in the	e interim and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	0			

Percent change in cost of other benefits over prior year

Warner Unified San Diego County

#### 2020-21 First Interim General Fund School District Criteria and Standards Review

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### S9. Status of Other Funds

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

DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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ADDITIONAL FISCAL INDICATORS				
The fo may al	llowing fiscal indicators are des ert the reviewing agency to the	igned to provide additional data for reviewing agencies. A "Ye need for additional review.	es" answer to any single indicator does not necessarily suggest a cause for concern, but	
DATA	ENTRY: Click the appropriate	Yes or No button for items A2 through A9; Item A1 is automatic	cally completed based on data from Criterion 9.	
A1.		w that the district will end the current fiscal year with a general fund? (Data from Criterion 9B-1, Cash Balance, No)	No	
A2.	Is the system of personnel po	osition control independent from the payroll system?	Yes	
А3.	Is enrollment decreasing in b	oth the prior and current fiscal years?	No	
A4.	Are new charter schools oper enrollment, either in the prior	rating in district boundaries that impact the district's or current fiscal year?	No	
A5.	or subsequent fiscal years of	bargaining agreement where any of the current the agreement would result in salary increases that rojected state funded cost-of-living adjustment?	No	
A6.	Does the district provide unca retired employees?	apped (100% employer paid) health benefits for current or	No	
A7.	Is the district's financial syste	m independent of the county office system?	No	
A8.	Does the district have any rep Code Section 42127.6(a)? (If	oorts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No	
A9.	A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		No	
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.				
	Comments: (optional)			

End of School District First Interim Criteria and Standards Review

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