

LODI UNIFIED SCHOOL DISTRICT

Budget Department

**2021-22**

**First**

**Interim Financial**

**Report**

County Assumptions



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**LODI UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021-22 FIRST INTERIM FINANCIAL REPORT**  
**COUNTY ASSUMPTIONS**

**TABLE OF CONTENTS**

<u>REPORT</u>	<u>PAGE(S)</u>
1. Budget Assumptions - General Fund	
A. Certification .....	1
B. Unrestricted .....	2 - 7
C. Restricted Summary .....	8-15
D. Ending Fund Balance Components .....	16-17
E. Statement of Reasons for Excess Reserves .....	18
2. Budget Assumptions - Charter School Fund	
A. Certification .....	19
B. Unrestricted.....	20 - 27
C. Restricted Summary .....	28-35
D. Ending Fund Balance Components .....	36-37

# Budget Assumptions – General Fund



**2021-22 1st Interim**

\_\_\_\_\_  
Lodi Unified School District

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Lodi Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ December 14, 2021 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

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

Signed: \_\_\_\_\_  
District Superintendent

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

**2021-22 1st Interim**  
**Lodi Unified School District**  
**District**

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2021-22 Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		26727.02 ADA	24794.46 ADA	24686 ADA
Estimated P-2 ADA:		24807.12 ADA	24699.12 ADA	24420 ADA
Total Change from Prior Period		\$ 7,188,509	\$ (12,083,998)	\$ 7,572,738
Adjusted Budget Amount	\$ 300,295,295	\$ 307,483,804	\$ 295,399,806	\$ 302,972,544
Please describe reason(s) for changes:		Increased Concentration grant funds	LCFF Calculator updated ADA COLA @ 2.48%	LCFF Calculator updated ADA COLA @ 3.11%
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 81,262	\$ 81,262	\$ 81,262	\$ 81,262
Please describe reason(s) for changes:				
<b>REVENUES Cont.:</b>				
<b>State Revenue (8300-8599):</b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 4,912,016	\$ 4,912,016	\$ 4,912,016	\$ 4,912,016
Please describe reason(s) for changes:				

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>Local Revenue (8600-8799):</b>			
% Incr.(Decr.) included in:	% \$	% \$	% \$
One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$ 23,940	\$ -	\$
Total Change from Prior Period	\$ 23,940	\$ -	\$ -
Adjusted Budget Amount	\$ 300	\$ 24,240	\$ 24,240
Please describe reason(s) for changes:	Local revenue received		
<b>Transfers In/Sources (8900-8979):</b>			
Other One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 330,000	\$ 330,000	\$ 330,000
Please describe reason(s) for changes:			
<b>Contributions (8980-8999):</b>			
(Incr.)Decr. for Sp. Ed. :	\$	(2,612,794)	(2,743,434)
(Incr.)Decr. for On-going Major Maint (RRM) :	\$ (850,000)	850,000	(240,000)
Other One time \$ included in:	\$		
Plus(Minus) Other \$ changes:	\$ (1,080,564)		
Total Change from Prior Period	\$ (1,930,564)	\$ (1,762,794)	\$ (2,983,434)
Adjusted Budget Amount	\$ (51,346,643)	\$ (55,040,001)	\$ (58,023,435)
Please describe reason(s) for changes:	Increased RRMA contribution	projected increased Special Education Costs	Projected increases to Special Education Costs
	Various other program contributions		
<b>TOTAL Other Financing Sources (8910-8999):</b>			
Total Change from Prior Period	\$ (1,930,564)	\$ (1,762,794)	\$ (2,983,434)
Adjusted Budget Amount	\$ (51,016,643)	\$ (54,710,001)	\$ (57,693,435)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 254,272,230</b>	<b>\$ 259,554,115</b>	<b>\$ 245,707,323</b>
<b>EXPENSES:</b>			<b>\$ 250,296,627</b>

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22		Projected (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
<b>Object 1XXX:</b>						
Step & Column included in:	%	\$	<b>0.0166</b> %	\$ 1,957,773	<b>0.0166</b> %	\$ 2,014,442
Settlement included in:	%	\$		\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$	FTE	\$
One time \$ included in:		\$ 420,819		\$ 1,456,000		\$
Plus(Minus) Other \$ changes:		\$		\$		\$
Total Change from Prior Period		\$ 420,819		\$ 3,413,773		\$ 2,014,442
Adjusted Budget Amount	\$ 117,517,334	\$ 117,938,153		\$ 121,351,926		\$ 123,366,368

LCFF K-3 Grade Span ratio  N/A Negotiated Class Sizes 1: 24 1: 24 1: 24

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

<u>Reflects position control updates</u>	<u>Step and column</u>	<u>Step and column</u>
<u>budget savings from 26 Teacher positions that were budgeted but remain unfilled. Positions were not eliminated</u>	<u>Reflects the 26 Teacher positions budget amounts added back into budget</u>	

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22		Projected (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
<b>Object 2XXX:</b>						
Step included in:	%	\$	<b>0.0166</b> %	\$ 527,352	<b>0.0166</b> %	\$ 558,087
Settlement included in:	%	\$		\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$	FTE	\$
One time \$ included in:		\$ (630,912)		\$ 1,324,130		\$
Plus(Minus) Other \$ changes:		\$		\$		\$
Total Change from Prior Period		\$ (630,912)		\$ 1,851,482		\$ 558,087
Adjusted Budget Amount	\$ 32,399,111	\$ 31,768,199		\$ 33,619,681		\$ 34,177,768

Please describe reason(s) for changes:

<u>Reflects position control changes</u>	<u>Step and column</u>	<u>Step and column</u>
<u>budget savings from 43 CSEA positions that were budgeted but remain unfilled. Positions were not eliminated</u>	<u>Reflects the 43 CSEA positions budget amounts added back into budget</u>	

**EXPENSES Cont.:**

Object 3XXX:	1st Interim (Unrestricted Only) 2021-22		Projected (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$	%	\$ 653,615	%	\$ 683,793
Increase in Statutory due to Settlement	%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 3,584,457	%	\$ 336,197

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
Incr./Decr. in Statutory due to +/- positions, other changes		% \$	% \$ 828,116	% \$ -
Total \$ Change in Statutory:		\$ -	\$ 5,066,188	\$ 1,019,989
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes		% \$	% \$	% \$
Incr./Decr. in H & W due to CAP change		% \$	% \$	% \$
Incr./Decr. in H & W due to other		% \$	% \$	% \$
Incr./Decr. in H & W due to +/- positions		% \$	% \$	% \$
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ -	\$ -	\$ -
Changes in Other Benefits:		% \$ (1,345,250)	% \$ 1,546,022	% \$
Total \$ Change in Benefits:		\$ (1,345,250)	\$ 6,612,210	\$ 1,019,989
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ (1,345,250)	\$ 6,612,210	\$ 1,019,989
Adjusted Budget Amount	\$ 57,790,409	\$ 56,445,159	\$ 63,057,369	\$ 64,077,358

Please describe reason(s) for changes:

Includes benefits updates: STRS @ 16.92, UI @ 0.5% and new EAP @ \$1.59 per month per employee	Updated benefits	Updated benefits
Also includes budget savings with position savings in 1xxx and 2xxx	Includes the benefits added back in in reference to 1xxx and 2xxx above	

**EXPENSES Cont.:**

**Object 4XXX:**

% Increase(Decrease) included in:		% \$	0.05 % \$ 512,390	0.05 % \$ 431,333
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 5,245,464	(7,378,979)	\$
Total Change from Prior Period		\$ 5,245,464	\$ (6,866,590)	\$ 431,333
Adjusted Budget Amount	\$ 10,247,790	\$ 15,493,254	\$ 8,626,665	\$ 9,057,998

Please describe reason(s) for changes:

Carryover from 20-21 added back into budget	removal of one-time 4xxx, mostly carryover budgets from 20-21	
Most are one-time board special projects, MAA, and LCAP	projected inflation increases	projected inflation increases

**Object 5XXX:**

% Increase(Decrease) included in:		% \$	0.05 % \$ 1,405,249	0.05 % \$ 1,416,329
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Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ 2,587,772	\$ (3,771,419)	\$ _____
Total Change from Prior Period	\$ 2,587,772	\$ (2,366,170)	\$ 1,416,329
Adjusted Budget Amount	\$ 28,104,987	\$ 28,326,589	\$ 29,742,919

Please describe reason(s) for changes:

Carryover from 20-21 added back into budget	removal of one-time 5xxx, mostly carryover budgets from 20-21
most are one-time LCAP projects	
	projected inflation increases
	projected inflation increases

**EXPENSES Cont.:**

**Object 6XXX:**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ 162,173		\$ (162,173)		\$ _____
Total Change from Prior Period		\$ 162,173		\$ (162,173)		\$ -
Adjusted Budget Amount	\$ 1,704,156	\$ 1,866,329	\$ 1,704,156	\$ 1,704,156	\$ 1,704,156	\$ 1,704,156

Please describe reason(s) for changes:

one time capital expenses	one time capital expenses

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ 13,804		\$ 25,000		\$ 25,000
Total Change from Prior Period		\$ 13,804		\$ 25,000		\$ 25,000
Adjusted Budget Amount	\$ 949,374	\$ 963,178	\$ 988,178	\$ 988,178	\$ 1,013,178	\$ 1,013,178

Please describe reason(s) for changes:

LCFF County Transfer	LCFF County Transfer	LCFF County Transfer

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
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**Direct Support/Indirect Costs - Objects 7300-7399**

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$ (3,210,913)		\$ 3,210,913		\$
Total Change from Prior Period		\$ (3,210,913)		\$ 3,210,913		\$ -
Adjusted Budget Amount	\$ (4,132,088)	\$ (7,343,001)		\$ (4,132,088)		\$ (4,132,088)

Please describe reason(s) for changes:

<u>Indirects associated with carryover and CARES \$</u>	<u>removal of one-time indirects associated with carryover and CARES \$</u>

**Other Financing Uses - Objects 7610-7699**

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$ 6,028		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ 6,028		\$ -		\$ -
Adjusted Budget Amount	\$ 139,208	\$ 145,236		\$ 145,236		\$ 145,236

Please describe reason(s) for changes:


<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 244,720,281</b>	<b>\$ 247,969,266</b>	<b>\$ 253,687,712</b>	<b>\$ 259,152,893</b>
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Please attach additional sheets as necessary.

<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 9,551,949</b>	<b>\$ 11,584,849</b>	<b>\$ (7,980,389)</b>	<b>\$ (8,856,266)</b>
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	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount		\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____	\$ _____	\$ _____
Incr.(Decr.) for On-going Major Maint (RRM) . :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 51,346,643	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 51,346,643	\$ _____	\$ _____	\$ _____
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 114,238,762</b>	<b>\$ 167,793,231</b>	<b>\$ 117,932,120</b>	<b>\$ 120,915,554</b>

	Adopted Budget	1st Interim (Restricted Only)		Projected (Restricted Only)		Projected (Restricted Only)	
	Totals	2021-22		2022-23		2023-24	
<b>EXPENSES:</b>							
<b>Object 1XXX:</b>		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		%	\$	0.0166 %	\$ 561,062	0.0166 %	\$ 537,892
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$ 2,065,933		\$ (1,956,879)		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$ 2,065,933		\$ (1,395,817)		\$ 537,892
Adjusted Budget Amount	\$ 31,733,007		\$ 33,798,940		\$ 32,403,123		\$ 32,941,015

Please describe reason(s) for changes:

<u>one-time teacher expenditures paid out of RS 3212 and 7425</u>	<u>removal of one-time certificated expenses related to CARES RS 3212 and 7425</u>	<u>step and column</u>
<u>Position Control updates</u>	<u>step and column</u>	

<b>Object 2XXX:</b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:	%	\$	0.0166 %	\$ 349,351	0.0166 %	\$ 357,525
Settlement included in:	%	\$	%	\$	%	\$
Other:						
Growth Positions:	FTE	\$	FTE	\$ 1,000,000	FTE	\$
One time \$ included in:		\$ 881,651		\$ (856,920)		\$
Plus(Minus) Other \$ changes:		\$		\$		\$
Total Change from Prior Period		\$ 881,651		\$ 492,431		\$ 357,525
Adjusted Budget Amount	\$ 20,163,597	\$ 21,045,248		\$ 21,537,679		\$ 21,895,205

Please describe reason(s) for changes:

<u>one-time expenses paid out of CARES \$ position control changes</u>	<u>removal of one-time classified expenses related to CARES RS 3212, 7425, and 7426</u>	<u>step and column</u>
<u>includes \$1M into contracted for Special Ed (one-time)</u>	<u>\$1M into 2xxx from contracted (reversal from 21-22)</u>	
	<u>step and column</u>	

	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>EXPENSES Cont.:</b>				
<b>Object 3XXX:</b>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$	%	\$ 260,062
Increase in Statutory due to Settlement	%	\$	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 1,408,160
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ (407,356)
Total \$ Change in Statutory:		\$ -		\$ 1,260,866
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$ 430,413
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ -		\$ 430,413
Changes in Other Benefits:	%	\$ 847,829	%	\$ (823,756)
Total \$ Change in Benefits:		\$ 847,829		\$ 867,523
One time benefit \$ included above:		\$		\$
Total Change from Prior Period		\$ 847,829		\$ 867,523
Adjusted Budget Amount	\$ 34,788,696	\$ 35,636,525	\$ 36,504,048	\$ 36,980,616

Please describe reason(s) for changes:

Benefit updates STRS @ 16.92, UI at 0.5% and new EAP at \$1.59 per month per employee	removal of benefits associated with one time 1xxx and 2xxx payments as indicated above
Position control changes	benefits associated with \$1M as indicated in 2xxx
increased benefits as indicated in 1xxx and 2xxx	

Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>EXPENSES Cont.:</b>			
<b>Object 4XXX:</b>			
% Increase(Decrease) included in:	%	0.05 %	0.05 %
Flat \$ Increase(Decrease) included in:	\$	\$	\$
One time \$ included in:	\$ 39,312,044	\$ (36,183,923)	\$
Total Change from Prior Period	\$ 39,312,044	\$ (35,404,645)	\$ (110,704)
Adjusted Budget Amount	<u>\$ 4,361,928</u>	<u>\$ 8,269,327</u>	<u>\$ 8,158,624</u>

Please describe reason(s) for changes:

Carryover from 20-21 and CARES \$	removal of one-time 4xxx, mostly associated with carryover budgets
	projected inflation
	increased compensation costs must be offset by 4xxx and 5xxx
	projected inflation

<b>Object 5XXX:</b>			
% Increase(Decrease) included in:	%	0.05 %	0.05 %
Flat \$ Increase(Decrease) included in:	\$	\$	\$
One time \$ included in:	\$ 16,590,222	\$ (15,102,030)	\$
Total Change from Prior Period	\$ 16,590,222	\$ (18,326,838)	\$ (1,200,155)
Adjusted Budget Amount	<u>\$ 18,280,401</u>	<u>\$ 16,543,785</u>	<u>\$ 15,343,630</u>

Please describe reason(s) for changes:

Carryover from 20-21 and CARES \$	removal of one-time 5xxx, mostly associated with carryover budgets
	projected inflation
	increased compensation costs must be offset by 4xxx and 5xxx
	projected inflation



	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>EXPENSES Cont.:</b>				
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 2,782,010	\$ (2,096,679)	\$
Total Change from Prior Period		\$ 2,782,010	\$ (2,096,679)	\$ -
Adjusted Budget Amount	\$ 590,500	\$ 3,372,510	\$ 1,275,831	\$ 1,275,831

Please describe reason(s) for changes:

<u>Reflects planned capital projects out of Restricted RS</u>	<u>removal of one-time 6xxx, mostly associated with</u>
	<u>carryover budgets</u>

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 3,116,778	\$ (3,116,778)	\$
Total Change from Prior Period		\$ 3,116,778	\$ (3,116,778)	\$ -
Adjusted Budget Amount	\$ 1,227,632	\$ 4,344,410	\$ 1,227,632	\$ 1,227,632

Please describe reason(s) for changes:

<u>Indirects increased due to carryover from 20-21 and</u>	<u>removal of one-time indirect costs</u>
<u>CARES \$</u>	

	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 2,744,805	\$ 2,744,805	\$ 2,744,805	\$ 2,744,805
Please describe reason(s) for changes:				
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 348,196	\$ 348,196	\$ 348,196	\$ 348,196
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 114,238,762</b>	<b>\$ 179,835,229</b>	<b>\$ 120,854,427</b>	<b>\$ 120,915,554</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (12,041,998)</b>	<b>\$ (2,922,307)</b>	<b>\$ (0)</b>

**2021-22 1st Interim**  
**Lodi Unified School District**  
**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2021-22		2022-23		2023-24	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 93,735,287	\$ 14,964,305				
<b>ENDING FUND BALANCE</b>	<b>\$ 105,320,136</b>	<b>\$ 2,922,307</b>	<b>\$ 97,339,746</b>	<b>\$ 0</b>	<b>\$ 88,483,480</b>	<b>\$ 0</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
<b><u>Nonspendable Amounts</u></b>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 120,000	\$	\$ 120,000	\$	\$ 120,000	\$
Stores	9712 275,000	\$	\$ 275,000	\$	\$ 275,000	\$
Prepaid Expenditures	9713 200,000	\$	\$ 200,000	\$	\$ 200,000	\$
All Others	9719	\$	\$	\$	\$	\$
<b><u>Restricted Balances</u></b>	9740	\$ 2,922,307	\$	\$ 0	\$	\$ 0
<b><u>Committed Balances</u></b>						
Stabilization Agreements	9750	\$	\$	\$	\$	\$
Other Commitments	9760	\$	\$	\$	\$	\$
<b><u>Assigned Amounts</u></b>						
Describe Other Assignments below:						
See Fund 01	9780 91,891,001	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
<b><u>Total Other Assignments</u></b>	9780 91,891,001	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Reserve for Economic Uncertainties</u></b>	3% 9789 12,834,135	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Unassigned/Unappropriated</u></b>	9790 (0)	\$ -	\$ 96,744,746	\$ -	\$ 87,888,480	\$ -
<b><u>Special Reserve Fund - Non/Capital Outlay (17)</u></b>						
Designated for Economic Uncertainties	9789	\$	\$	\$	\$	\$
Unassigned/Unappropriated	9790	\$	\$	\$	\$	\$

**Prepared By:**  
\_\_\_\_\_

**Chief Business Official Signature or DSSD Superintendent Signature:**  
\_\_\_\_\_

**Lodi Unified School District**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	307,483,804		307,483,804	295,399,806		295,399,806	302,972,544		302,972,544
Federal Revenue	81,262	59,174,094	59,255,356	81,262	20,322,713	20,403,975	81,262	20,322,713	20,403,975
State Revenue	4,912,016	53,937,081	58,849,097	4,912,016	41,876,553	46,788,569	4,912,016	41,876,553	46,788,569
Local Revenue	24,240	1,404,849	1,429,089	24,240	692,853	717,093	24,240	692,853	717,093
<b>Total Revenues</b>	<b>312,501,322</b>	<b>114,516,024</b>	<b>427,017,346</b>	<b>300,417,324</b>	<b>62,892,119</b>	<b>363,309,443</b>	<b>307,990,062</b>	<b>62,892,119</b>	<b>370,882,181</b>
<b>EXPENDITURES</b>									
Certificated Salaries	117,938,153	33,798,940	151,737,093	121,351,926	32,403,123	153,755,050	123,366,368	32,941,015	156,307,384
Classified Salaries	31,768,199	21,045,248	52,813,447	33,619,681	21,537,679	55,157,360	34,177,768	21,895,205	56,072,972
Benefits	56,445,159	35,636,525	92,081,684	63,057,369	36,504,048	99,561,417	64,077,358	36,980,616	101,057,974
Books and Supplies	15,493,254	43,673,972	59,167,226	8,626,665	8,269,327	16,895,992	9,057,998	8,158,624	17,216,621
Other Services & Oper. Exp	30,692,759	34,870,623	65,563,382	28,326,589	16,543,785	44,870,374	29,742,919	15,343,630	45,086,549
Capital Outlay	1,866,329	3,372,510	5,238,839	1,704,156	1,275,831	2,979,987	1,704,156	1,275,831	2,979,987
Other Outgo	963,178	4,344,410	5,307,588	988,178	1,227,632	2,215,810	1,013,178	1,227,632	2,240,810
Transfer of Indirect Costs	(7,343,001)	2,744,805	(4,598,196)	(4,132,088)	2,744,805	(1,387,283)	(4,132,088)	2,744,805	(1,387,283)
<b>Total Expenditures</b>	<b>247,824,030</b>	<b>179,487,033</b>	<b>427,311,063</b>	<b>253,542,476</b>	<b>120,506,231</b>	<b>374,048,707</b>	<b>259,007,657</b>	<b>120,567,358</b>	<b>379,575,015</b>
<b>Excess / (Deficiency)</b>	<b>64,677,292</b>	<b>(64,971,009)</b>	<b>(293,717)</b>	<b>46,874,848</b>	<b>(57,614,112)</b>	<b>(10,739,264)</b>	<b>48,982,405</b>	<b>(57,675,239)</b>	<b>(8,692,834)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	330,000	-	330,000	330,000	-	330,000	330,000	-	330,000
Transfers Out	(145,236)	(348,196)	(493,432)	(145,236)	(348,196)	(493,432)	(145,236)	(348,196)	(493,432)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(53,277,207)	53,277,207	-	(55,040,001)	55,040,001	-	(58,023,435)	58,023,435	-
<b>Total Financing Sources/Uses</b>	<b>(53,092,443)</b>	<b>52,929,011</b>	<b>(163,432)</b>	<b>(54,855,237)</b>	<b>54,691,805</b>	<b>(163,432)</b>	<b>(57,838,671)</b>	<b>57,675,239</b>	<b>(163,432)</b>
<b>Net Increase (Decrease)</b>	<b>11,584,849</b>	<b>(12,041,998)</b>	<b>(457,149)</b>	<b>(7,980,389)</b>	<b>(2,922,307)</b>	<b>(10,902,696)</b>	<b>(8,856,266)</b>	<b>(0)</b>	<b>(8,856,266)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	93,735,287	14,964,305	108,699,591	105,320,136	2,922,307	108,242,442	97,339,746	0	97,339,747
<b>Ending Balance</b>	<b>105,320,136</b>	<b>2,922,307</b>	<b>108,242,442</b>	<b>97,339,746</b>	<b>0</b>	<b>97,339,747</b>	<b>88,483,480</b>	<b>0</b>	<b>88,483,481</b>
Nonspendable	595,000		595,000	595,000		595,000	595,000		595,000
Restricted		2,922,307	2,922,307		0	0		0	0
Other Assignments	91,891,001		91,891,001	-		-	-		-
Unassigned - REU	12,834,135	-	12,834,135	11,236,264	-	11,236,264	11,402,053	-	11,402,053
Unassigned/Unappropriated	(0)	-	(0)	85,508,482	-	85,508,482	76,486,427	-	76,486,427
<b>Total - Fund Balance</b>	<b>105,320,136</b>	<b>2,922,307</b>	<b>108,242,442</b>	<b>97,339,746</b>	<b>0</b>	<b>97,339,747</b>	<b>88,483,480</b>	<b>0</b>	<b>88,483,481</b>

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

3.00%

25.86%

23.15%

# **Statement of Reasons for Excess Reserves**



# Budget Assumptions – Charter School Fund



**2021-22 1st Interim**

\_\_\_\_\_  
Joe Serna Charter School

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

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

Signed: \_\_\_\_\_  
District Superintendent

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



**2021-22 1st Interim**  
**Joe Serna Charter School**  
**District**

**Please fill out the form completely.** Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2021-22 Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		342 ADA	342 ADA	342 ADA
Estimated P-2 ADA:		ADA	ADA	ADA
Total Change from Prior Period		\$ (52,162)	\$ 104,124	\$ 109,022
Adjusted Budget Amount	\$ 3,599,274	\$ 3,547,112	\$ 3,651,236	\$ 3,760,258
Please describe reason(s) for changes:		Should show \$43,476 increase per SJCOE calculator.	LCFF revenue increase per SJCOE calculator	LCFF revenue increase per SJCOE calculator
		Increase to EPA (RS 1400) short by \$95,638 - Will shore up at 2nd Interim.		
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$ 114,233	\$	\$
Plus(Minus) Other \$ changes:		\$	\$ (114,233)	\$
Total Change from Prior Period		\$ 114,233	\$ (114,233)	\$ -
Adjusted Budget Amount	\$ -	\$ 114,233	\$ -	\$ -
Please describe reason(s) for changes:		One-time Covid Emergency monies	Removal of one-time monies	No change



	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196
Please describe reason(s) for changes:		No change	No change	No change
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b>Contributions (8980-8999):</b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ _____	_____	_____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 3,864,211</b>	<b>\$ 4,042,628</b>	<b>\$ 3,665,432</b>	<b>\$ 3,774,454</b>

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24			
<b>EXPENSES:</b>							
<b>Object 1XXX:</b>		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		_____ % \$ _____	_____ <b>1.66</b> % \$ _____	_____ <b>1.66</b> % \$ _____	_____ <b>1.66</b> % \$ _____	_____ <b>1.66</b> % \$ _____	_____ <b>1.66</b> % \$ _____
Settlement included in:		_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____
Other:							
Growth Positions:		_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ 32,587	\$ _____	\$ 32,587	\$ _____	\$ 32,587
Total Change from Prior Period		\$ _____	\$ 32,587	\$ _____	\$ 29,095	\$ _____	\$ 29,578
Adjusted Budget Amount	\$ 1,720,148	\$ _____	\$ 1,752,735	\$ _____	\$ 1,781,830	\$ _____	\$ 1,811,408

LCFF K-3 Grade Span ratio  N/A Negotiated Class Sizes 1: \_\_\_\_\_ 1: \_\_\_\_\_ 1: \_\_\_\_\_

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

	Increase due to change of employee in Principal position.	Step & Column	Step & Column

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24			
<b>Object 2XXX:</b>		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:		_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____
Settlement included in:		_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____
Other:							
Growth Positions:		_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ 27,197	\$ _____	\$ -	\$ _____	\$ -
Total Change from Prior Period		\$ _____	\$ 27,197	\$ _____	\$ -	\$ _____	\$ -
Adjusted Budget Amount	\$ 438,842	\$ _____	\$ 466,039	\$ _____	\$ 466,039	\$ _____	\$ 466,039

Please describe reason(s) for changes:

	Increased time-card budget	No change	No change

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	
<b>EXPENSES Cont.:</b>					
<b>Object 3XXX:</b>					
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		%	\$ 6,623	%	\$ 6,733
Increase in Statutory due to Settlement		%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		1 %	\$ 12,742	%	\$ 4,660
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 15,750	%	\$ -
Total \$ Change in Statutory:			\$ 28,492		\$ 11,393
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes		%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change		%	\$ -	%	\$ -
Incr./Decr. in H & W due to other		%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ -	%	\$ -
Are you budgeting at the CAP ?		Yes/No			
Total \$ Change in H & W:			\$ -		\$ -
Changes in Other Benefits:		%	\$ 551	%	\$ -
Total \$ Change in Benefits:			\$ 29,043		\$ 11,393
One time benefit \$ included above:			\$ -		\$ -
Total Change from Prior Period			\$ 29,043		\$ 11,393
Adjusted Budget Amount	\$ 988,310		\$ 1,017,353		\$ 1,088,445

Please describe reason(s) for changes:

<p>Increase due to STRS rate increase, employee position change to time card budget, and addition of EAP benefits.</p>	<p>Statutory benefit increases.</p>

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>EXPENSES Cont.:</b>			
<b>Object 4XXX:</b>			
% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ 92,528	\$ _____	\$ _____
One time \$ included in:	\$ _____	\$ (392,011)	\$ _____
Total Change from Prior Period	\$ 92,528	\$ (392,011)	\$ -
Adjusted Budget Amount	\$ 551,114	\$ 251,631	\$ 251,631

Please describe reason(s) for changes:

<u>Net increase/decrease due to combination of 20-21</u>	<u>Removal of carryover and one-time</u>	<u>no change</u>
<u>carryover, transfer to reserve, realigned to other object codes</u>		
<u>and establishment of one-time monies.</u>		
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Object 5XXX:**

% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ 92,624	\$ (92,624)	\$ _____
Total Change from Prior Period	\$ 92,624	\$ (92,624)	\$ -
Adjusted Budget Amount	\$ 344,724	\$ 344,724	\$ 344,724

Please describe reason(s) for changes:

<u>Increase due to realignment from the 4000 objects and</u>	<u>Removal of one-time realignment.</u>	<u>No change</u>
<u>increase to EPA monies</u>		
_____	_____	_____
_____	_____	_____
_____	_____	_____

Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>EXPENSES Cont.:</b>			
<b>Object 6XXX:</b>			
% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

No change	No change	No change
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 3,405	\$ 3,405	\$ 3,405

Please describe reason(s) for changes:

No change	No change	No change
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 4,046,543</b>	<b>\$ 4,320,522</b>	<b>\$ 3,924,681</b>	<b>\$ 3,965,652</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (182,332)</b>	<b>\$ (277,894)</b>	<b>\$ (259,249)</b>	<b>\$ (191,198)</b>







	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount		\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____ -	\$ _____ -	\$ _____ -
Incr.(Decr.) for On-going Major Maint (RRM) . :		\$ _____ -	\$ _____ -	\$ _____ -
Other One time \$ included in:		\$ _____ -	\$ _____ -	\$ _____ -
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount		\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:				
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<b>Total Revenues &amp; Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -

Adopted Budget Totals	1st Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
<b>EXPENSES:</b>						
<b>Object 1XXX:</b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____		\$ _____		\$ _____
Adjusted Budget Amount		\$ _____		\$ _____		\$ _____

Please describe reason(s) for changes:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

<b>Object 2XXX:</b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____		\$ _____		\$ _____
Adjusted Budget Amount		\$ _____		\$ _____		\$ _____

Please describe reason(s) for changes:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
<b>EXPENSES Cont.:</b>							
<b>Object 3XXX:</b>							
Change in Statutory Benefits:	%	\$	%	\$	%	\$	%
Increase in Statutory due to Step & Column	%	\$	%	\$	%	\$	%
Increase in Statutory due to Settlement	%	\$	%	\$	%	\$	%
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$	%	\$	%
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$	%	\$	%
Total \$ Change in Statutory:		\$	-	\$	-	\$	-
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$	%
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$	%
Incr./Decr. in H & W due to other	%	\$	%	\$	%	\$	%
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$	%	\$	%
Are you budgeting at the CAP ?	Yes/No		Yes/No		Yes/No		Yes/No
Total \$ Change in H & W:		\$	-	\$	-	\$	-
Changes in Other Benefits:	%	\$	%	\$	%	\$	%
Total \$ Change in Benefits:		\$	-	\$	-	\$	-
One time benefit \$ included above:		\$		\$		\$	
Total Change from Prior Period		\$	-	\$	-	\$	-
Adjusted Budget Amount		\$	-	\$	-	\$	-
Please describe reason(s) for changes:							

Adopted Budget Totals	1st Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
<b>EXPENSES Cont.:</b>						
<b>Object 4XXX:</b>						
% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:


<b>Object 5XXX:</b>						
% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:


Adopted Budget Totals	1st Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
<b>EXPENSES Cont.:</b>						
<b>Object 6XXX:</b>						
% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ -		\$ -		\$ -
Adjusted Budget Amount		\$ -		\$ -		\$ -
Please describe reason(s) for changes:						

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ -		\$ -		\$ -
Adjusted Budget Amount		\$ -		\$ -		\$ -
Please describe reason(s) for changes:						

	Adopted Budget Totals	1st Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	\$ -	\$ -	\$ -	\$ -



**2021-22 1st Interim**  
**Joe Serna Charter School**  
**District**

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2021-22		2022-23		2023-24	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 2,723,564	\$ -				
<b>ENDING FUND BALANCE</b>	<b>\$ 2,445,670</b>	<b>\$ -</b>	<b>\$ 2,186,421</b>	<b>\$ -</b>	<b>\$ 1,995,223</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
<b><u>Nonspendable Amounts</u></b>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711	\$	\$	\$	\$	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
All Others	9719	\$	\$	\$	\$	\$
<b><u>Restricted Balances</u></b>	9740	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Committed Balances</u></b>						
Stabilization Agreements	9750	\$	\$	\$	\$	\$
Other Commitments	9760	\$	\$	\$	\$	\$
<b><u>Assigned Amounts</u></b>						
Describe Other Assignments below:						
	9780	2,316,054	\$	2,068,681	\$	1,876,253
	9780		\$		\$	
	9780		\$		\$	
	9780		\$		\$	
	9780		\$		\$	
	9780		\$		\$	
<b><u>Total Other Assignments</u></b>	9780	2,316,054	\$ -	2,068,681	\$ -	1,876,253
<b><u>Reserve for Economic Uncertainties</u></b>	3% 9789	129,616	\$ -	117,740	\$ -	118,970
<b><u>Unassigned/Unappropriated</u></b>	9790	-	\$ -	(0)	\$ -	(0)
<b><u>Special Reserve Fund - Non/Capital Outlay (17)</u></b>						
Designated for Economic Uncertainties	9789		\$		\$	
Unassigned/Unappropriated	9790		\$		\$	

**Prepared By:**  
\_\_\_\_\_

**Chief Business Official Signature or DSSD Superintendent Signature:**  
\_\_\_\_\_

**Joe Serna Charter School**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	3,547,112		3,547,112	3,651,236		3,651,236	3,760,258		3,760,258	3,760,258		3,760,258
Federal Revenue	114,233	-	114,233	-	-	-	-	-	-	-	-	-
State Revenue	367,087	-	367,087	-	-	-	-	-	-	-	-	-
Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,028,432</b>	<b>-</b>	<b>4,028,432</b>	<b>3,651,236</b>	<b>-</b>	<b>3,651,236</b>	<b>3,760,258</b>	<b>-</b>	<b>3,760,258</b>	<b>3,760,258</b>	<b>-</b>	<b>3,760,258</b>
<b>EXPENDITURES</b>												
Certificated Salaries	1,752,735	-	1,752,735	1,781,830	-	1,781,830	1,811,408	-	1,811,408	1,847,636	-	1,847,636
Classified Salaries	466,039	-	466,039	466,039	-	466,039	466,039	-	466,039	475,360	-	475,360
Benefits	1,017,353	-	1,017,353	1,077,052	-	1,077,052	1,088,445	-	1,088,445	1,100,137	-	1,100,137
Books and Supplies	643,642	-	643,642	251,631	-	251,631	251,631	-	251,631	251,631	-	251,631
Other Services & Oper. Exp	437,348	-	437,348	344,724	-	344,724	344,724	-	344,724	344,724	-	344,724
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405
Transfer of Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,320,522</b>	<b>-</b>	<b>4,320,522</b>	<b>3,924,681</b>	<b>-</b>	<b>3,924,681</b>	<b>3,965,652</b>	<b>-</b>	<b>3,965,652</b>	<b>4,022,893</b>	<b>-</b>	<b>4,022,893</b>
<b>Excess / (Deficiency)</b>	<b>(292,090)</b>	<b>-</b>	<b>(292,090)</b>	<b>(273,445)</b>	<b>-</b>	<b>(273,445)</b>	<b>(205,394)</b>	<b>-</b>	<b>(205,394)</b>	<b>(262,635)</b>	<b>-</b>	<b>(262,635)</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financing Sources/Uses</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>
<b>Net Increase (Decrease)</b>	<b>(277,894)</b>	<b>-</b>	<b>(277,894)</b>	<b>(259,249)</b>	<b>-</b>	<b>(259,249)</b>	<b>(191,198)</b>	<b>-</b>	<b>(191,198)</b>	<b>(248,439)</b>	<b>-</b>	<b>(248,439)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	2,723,564	-	2,723,564	2,445,670	-	2,445,670	2,186,421	-	2,186,421	1,995,223	-	1,995,223
<b>Ending Balance</b>	<b>2,445,670</b>	<b>-</b>	<b>2,445,670</b>	<b>2,186,421</b>	<b>-</b>	<b>2,186,421</b>	<b>1,995,223</b>	<b>-</b>	<b>1,995,223</b>	<b>1,746,783</b>	<b>-</b>	<b>1,746,783</b>
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Other Assignments	2,316,054	-	2,316,054	2,068,681	-	2,068,681	1,876,253	-	1,876,253	-	-	-
Unassigned - REU	129,616	-	129,616	117,740	-	117,740	118,970	-	118,970	120,687	-	120,687
Unassigned/Unappropriated	0	-	-	(0)	-	(0)	(0)	-	(0)	1,626,096	-	1,626,096
<b>Total - Fund Balance</b>	<b>2,445,670</b>	<b>-</b>	<b>2,445,670</b>	<b>2,186,421</b>	<b>-</b>	<b>2,186,421</b>	<b>1,995,223</b>	<b>-</b>	<b>1,995,223</b>	<b>1,746,783</b>	<b>-</b>	<b>1,746,783</b>