



2020-21 Second Interim Report Executive Summary

The following narrative of all funds is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year.

If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** (the district may not meet its financial obligations for the current fiscal or subsequent two fiscal years) or **negative certification** (the district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent two fiscal years). In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

Based on the current assumptions and projections, the District's Proposed Budget has a Positive Certification.

FINANCIAL HIGHLIGHTS

The Second Interim Budget was revised to reflect local adjustments since the First Interim budget, such as updated enrollment projections, and the multi-year projections reflect the Governor's proposed state budget for 2021-22. The Second Interim's budgeted expenditures also reflect total staffing with step and column increases, new expenditures, and other operational changes.

Key financial highlights for the 2020-21 General Fund Budget are as follows:

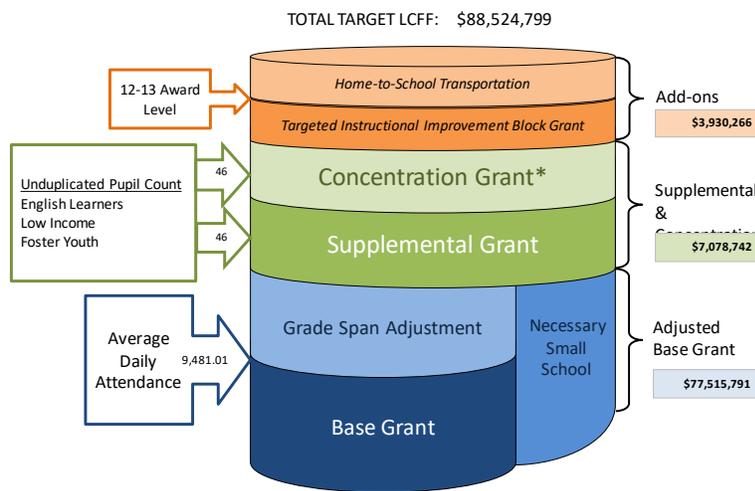
- LCFF entitlement COLA is 0.0%.
- LCFF Entitlement per average daily attendance is \$9,337. Supplemental services must be provided at a rate of \$747 per ADA, and the remaining LCFF funding for general purpose at \$8,590 per ADA.
- LCFF funded average daily attendance (ADA) of 9,481.01, including district students in county special education programs, based on 2019-20 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 45.66% of total district enrollment, three-year average from 2018-19 through projected 2020-21. The District is required to increase or improve supplemental services by at least 9.76% as per the board adopted 2019-20 LCAP and the 2020-21 Local Attendance and Learning Continuity Plan (LCP).
- Lottery allocations, unrestricted and restricted, of \$199 per ADA
- Special Education state allocation of \$625 per ADA
- One-time federal CARES Act funds of \$6.3 million, including ESSER Fund allocation of \$1.1 million, and pass-through inclusion in the Learning Loss Mitigation Fund allocation. The state Prop 98 portion of the Learning Loss Mitigation Fund is \$763 thousand. These funds are restricted to activities supporting distance learning, mitigating learning loss, providing access to meals, supporting student mental and emotional health, and cleaning facilities in response to the COVID pandemic.
- Total combined general fund expenditures and other uses exceed revenues by \$3.7 million, resulting in transfers in from the Special Reserve Fund of \$1.9 million to balance the 2020-21 budget.
- Unrestricted General Fund balance is projected to be at \$4.7 million at end of 2020-21. Excluding the \$3.8 million (3% of total general fund expenditures) required for economic uncertainties and \$945 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

GENERAL FUND

The *general fund* is the main operating fund of Oak Grove School District, used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on average daily attendance (ADA) by grade level multiply by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage*, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Transportation Grant.

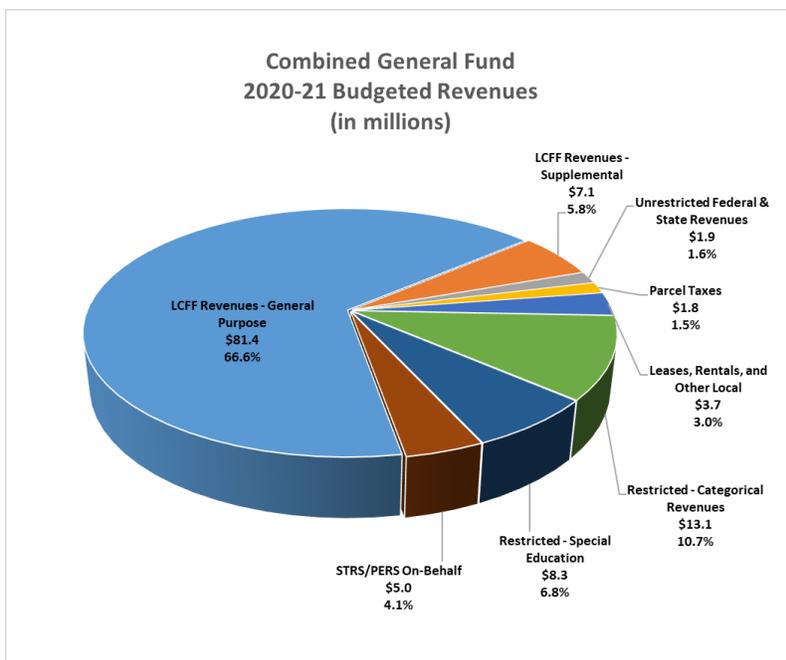
* note: Unduplicated Count Percentage is the unduplicated count of students eligible for Free and Reduced Price Meals, English Learners, and Foster Youth as a percentage of total district enrollment. LCFF calculator uses a rolling three-year average rate.



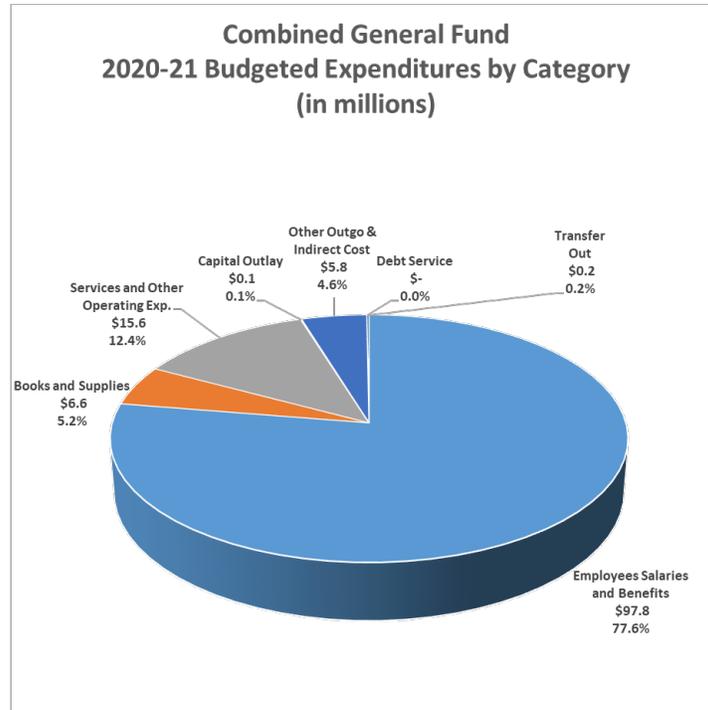
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

In 2020-21, the District is budgeted to receive 100.0% of LCFF entitlement target. In addition to LCFF income, the District receives federal and state revenues for categorical programs. These categorical resources are highly restricted and expended per the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

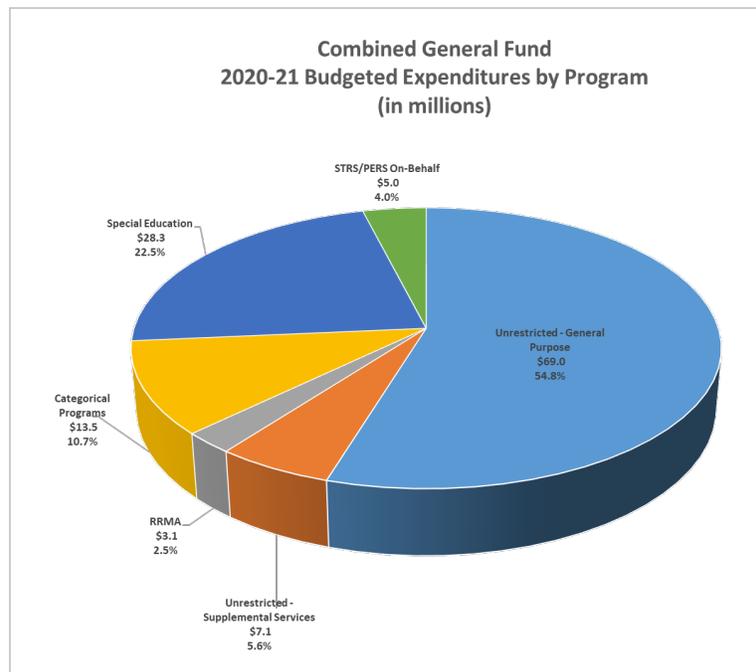
Unrestricted General Fund revenues accounted for \$95.9 million (78.5%) of total combined general fund revenues of \$122.3 million, including one-time CARES Act funds and excluding Transfers-In. LCFF revenues available for general purpose are approximately 66.6% of total combined general fund revenues.



The District’s expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 77.6% of total general fund expenditures.



Another way to look at General Fund expenditures is by total program costs. Total Unrestricted General Fund expenditures and transfers out accounted for \$76.3 million (60.5%) of the \$126.0 million in total combined general fund expenditures and transfers-out.



CHANGES IN THE GENERAL FUNDS AT SECOND INTERIM

Combined General Fund	2020-21 Second Interim	2020-21 First Interim	Budget Change	Percentage Change
Beginning Fund Balance	\$ 12,119,569	\$ 12,119,569	-	0.00%
LCFF Sources	\$ 93,271,403	\$ 93,761,304	(489,901)	-0.52%
Federal Revenues	\$ 11,278,091	\$ 11,259,165	18,926	0.17%
State Revenues	\$ 9,620,352	\$ 9,662,967	(42,615)	-0.44%
Local Revenues	\$ 8,139,430	\$ 8,149,546	(10,116)	-0.12%
Total Revenues	\$ 122,309,276	\$ 122,832,982	(523,706)	-0.43%
Salaries and Benefits	\$ 97,812,138	\$ 99,528,333	(1,716,195)	-1.72%
Books and Supplies	\$ 6,627,076	\$ 7,503,889	(876,813)	-11.68%
Services and Other Operating Expenditures	\$ 15,591,242	\$ 15,325,629	265,613	1.73%
Capital Outlay & Other Outgo	\$ 5,952,871	\$ 6,074,769	(121,898)	-2.01%
Indirect Costs	\$ (103,204)	\$ (100,437)	(2,767)	2.75%
Debt Service	\$ -	\$ 48,119	(48,119)	-100.00%
Total Expenditures	\$ 125,880,123	\$ 128,380,302	(2,500,179)	-1.95%
Transfers In & Other Sources	\$ 1,930,261	\$ 3,766,434	(1,836,173)	-48.75%
Transfers Out & Other Uses	\$ (170,208)	\$ (157,073)	(13,135)	8.36%
Total Transfers & Other Sources/Uses	\$ 1,760,053	\$ 3,609,361	(1,849,308)	-51.24%
Net Change to Fund Balance	(1,810,794)	(1,937,959)	127,165	-6.56%
Ending Fund Balance	\$ 10,308,775	\$ 10,181,610	127,165	1.25%
Components of Ending Fund Balance:				
Legally Restricted	\$ 5,581,932	\$ 5,382,186		
Reserve for Non-Spendables	431,232	431,233		
Committed and Assigned	514,100	512,071		
Reserve for Economic Uncertainties (3%)	3,781,511	3,856,120		
Unallocated Fund Balance	\$ 0	\$ 0		

Total revenues increased by \$524 thousand, from \$122.8 million at First Interim to \$122.3 million at Second Interim as follows:

- LCFF revenues decreased by \$490 thousand as a result of decreased in actual 2020-21 Unduplicated Pupil (UPP) count, resulting in a lower 3 year rolling average, from 48.82% to 45.66%.
- Federal and local revenues reflects slight revenue adjustments to reflect current year allocations.
- State revenues decreased by \$42 thousand to reflect prior year Lottery adjustments.

Total expenditures decreased by \$2.5 million, from \$128.4 million at First Interim to \$125.9 million at Second Interim to reflect adjustments in programs as follows:

- Employee Salaries and Benefits decreased by \$1.7 million. The District has reduced budgets that will not materialize unique to current distance learning environment, such as sub costs related to sick leave and related in-person instruction costs. These costs will be a one-time savings and will be added back to fiscal year 2021-22 for multi-year planning purposes. Additionally,

salaries and benefits have been adjusted to reflect actual step and column as well as actual benefits rates for the current year.

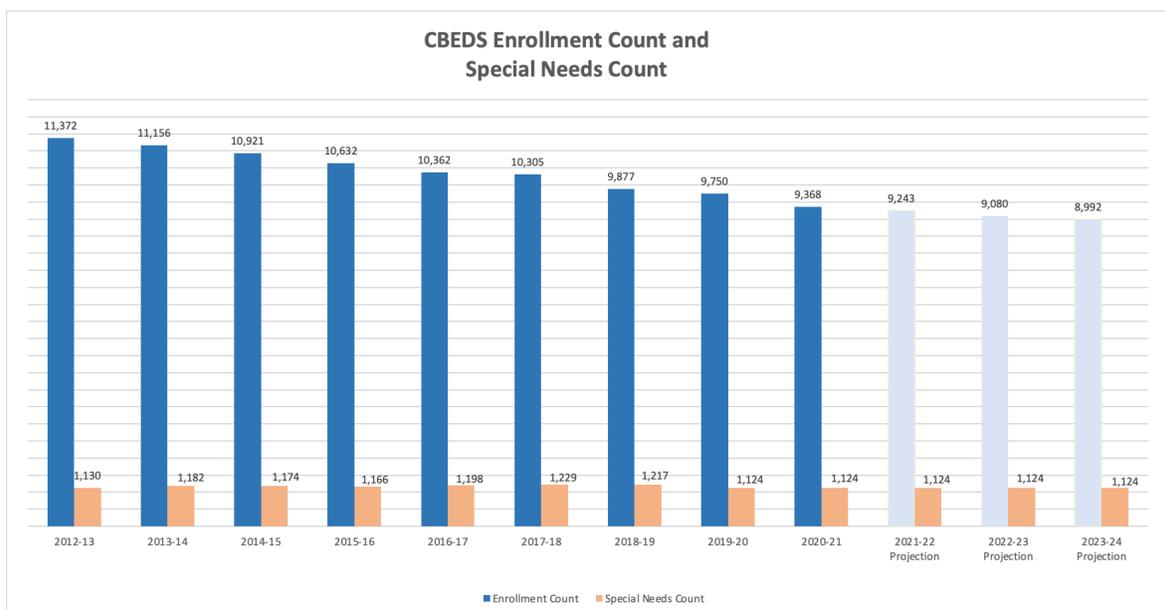
- Books and Supplies decreased by \$877 thousand million as a combination of the reduction in LCFF revenues attributable to Unduplicated Pupil count, explained in the above narrative for revenues, as well as savings related to non in-person instruction thus far.
- Services and Other Operating Expenditures increased by \$265 thousand due to a combination of increased costs to speech and psychological services and program changes funded by restricted funds such as federal Title programs, State, and local funds and donations.
- There is no change in the Capital Outlay budget and Other Outgo decreased by \$170 thousand primarily due to adjustment for County Special Education program.

DEMOGRAPHICS AND DATA

ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. The several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2023-24 are per the demographer’s report dated February 8, 2021.

While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.



As a result of COVID-19 pandemic and the transition to Distance Learning, attendance reporting was suspended for school year 2020-21. Therefore, LCFF fundings for 2020-21 and 2021-22 are based on the

attendance reported for 2019-20. In a declining enrollment district such as Oak Grove School District, the combined enrollment loss of two years results in a sharp decrease of LCFF revenue in 2022-23. The projected enrollment loss translates into cumulative revenue loss of approximately \$8.0 million over the three years of the 2020-21 Multi-Year Projection budget.

Multi-Year Impact of Enrollment Loss:								
Fiscal Year	Enrollment (incl @COE)	Funded ADA	LCFF ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2019-20 Actuals	9,818	9,584.42	-407.73	\$9,409				
2020-21 Budget	9,413	9,481.01	-103.41	\$9,337	(\$965,546)	(\$965,546)	(\$965,546)	(\$2,896,637)
2021-22 Projected	9,303	9,481.01	0.00	\$9,674		\$0	\$0	\$0
2022-23 Projected	9,140	8,973.40	-507.61	\$9,976			(\$5,064,119)	(\$5,064,119)
MYP Cumulative Total 2020-21 to 2022-23			-611.02		(\$965,546)	(\$965,546)	(\$6,029,665)	(\$7,960,757)

STAFFING

Class sizes across the district for 2020-21 are as follows:

- Grade TK-3 24:1 (lowered from 27 in 2015-16 and 29 in 2012-13)
- Grade 4-8 32:1
- Special Day Class (SDC) PK-6 12:1 (maximum)

There is a change in total staffing from First Interim to Second Interim as positions are aligned to programs. Net change is a net change of 3.69 FTEs in the combined General Fund (see chart below):

- There were no changes to certificated support staff
- +3.69 classified support staff due to positions related to leave of absences and timing of vacancies, compared to First Interim

2020-21 Second Interim Budget				
	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total General Fund
Certificated				
1100 Teachers	370.40	4.60	77.20	452.20
1200 Certificated Pupil Support	13.30	1.00	10.70	25.00
1300 Certificated Administrator	27.70	1.30	2.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	2.00
Total Certificated	412.40	6.90	90.90	510.20
<i>2020-21 Proposed Budget Total Certificated</i>	412.30	7.00	90.90	514.10
<i>Change</i>	0.10	(0.10)	0.00	(0.00)
Classified				
2100 Instructional Aids	8.50	0.00	82.33	90.83
2200 Classified Support	90.67	7.20	0.00	97.87
2300 Classified Administrator	7.55	1.45	0.00	9.00
2400 Clerical and Office Salaries	56.50	1.63	2.00	60.13
2900 Other Classified Salaries	18.41	1.60	7.83	27.84
Total Classified	181.62	11.88	92.16	285.66
<i>2020-21 Proposed Budget Total Classified</i>	180.56	11.88	89.54	292.19
<i>Change</i>	1.06	0.00	2.63	3.69
TOTAL FTE	594.02	18.78	183.06	795.86

EMPLOYEE BENEFITS

The District has not started negotiations with the labor units for 2020-21. The District pays approximately 80% of employee health benefit costs on average. As the state restored funding cuts made from 2007-08 through 2012-13 by implementing LCFF in 2013-14, much of the benefits from increased revenues were nullified by increased pension costs. The cost of CalSTRS has almost double from 8.25% in 2013-14 to 16.15% in 2020-21, and CalPERS cost increased by more than half from 11.442% in 2013-14 to 20.70% in 2020-21. These rates are expected to increase annually on schedule as per the chart below.

Employer Payroll Tax	2013-14	2020-21 Budget	2021-22 Projection	2022-23 Projection
STRS *	8.2500%	16.1500%	15.9200%	18.0000%
PERS	11.4420%	20.7000%	23.0000%	26.3000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp *	1.8606%	1.8972%	1.8972%	1.8972%
* Certificated P/R Tax & Benefits	11.6106%	19.5472%	19.3172%	21.3972%
Classified P/R Tax & Benefits	21.0026%	30.2972%	32.5972%	35.8972%

INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state categorical programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2020-21 approved indirect cost rate for allowable categorical programs is 6.31% and 5.00% for Child Nutrition Services. However, some federal categorical programs only allow the district to recover up to 2% in indirect costs. The indirect cost rate for CNS is determined by the federal government, but the district's indirect cost rate is a calculation of prior year's administrative cost as a percentage of direct costs. The 2020-21 rate is a significant decrease from the high rate of 9.17% in 2012-13. This reflects the District's reduction of overall administrative services, and investments in direct services supporting instruction and student success.

For 2020-21, the Unrestricted General Fund is projected to recapture \$1.7 million of indirect costs from the categorical programs and \$100 thousand from Child Nutrition Services. Actual amounts recaptured may be less than projected since indirect costs are a function of actual restricted program expenditures.

GENERAL FUND - UNRESTRICTED

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contributions to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State apportionments. Generally, the State apportionments amount to the difference between the District's LCFF Entitlement and the local property tax revenues. LCFF funding, including Supplemental Revenues, accounts for approximately 92.3% of total unrestricted revenues (and 72.4% of total combined general fund revenues).

Unrestricted General Fund's Beginning Fund Balance is \$5.6 million, and Ending Fund Balance is expected to be \$4.7 million with projected deficit spending of \$2.8 million, excluding transfers in from the Special Reserve Fund, in 2020-21. Approximately \$3.8 million of the unrestricted ending balance (3% of total general fund expenditures) must be set aside for economic uncertainties. Total encumbrances and obligations, and other assignments are projected to absorb the remaining \$945 thousand, leaving zero Unassigned Balance as of June 30, 2021. The District would not be able to meet the required 3% reserve for economic uncertainties without transfers-in of \$1.9 million from the Special Reserve Fund.

SUPPLEMENTAL SERVICES

The District receives Supplemental revenues as part of the LCFF calculation, based on unduplicated count of English Learners, Free and Reduced, and Foster Youth. The District's Local Control Accountability Plan (LCAP) must demonstrate that supplemental services are provided for these students above the basic services provided for all students. Supplemental expenditures budget at Second Interim is \$7.1 million.

Due to the COVID-19 pandemic and change over to the Distance Learning model, the LCAP (Local Control Accountability Plan) was suspended for 2020-21 and replaced with the LCP (Learning Continuity Plan). In an effort to support students with increased and improved services, OGSD is spending its LCFF Supplemental funds on actions and services principally directed toward unduplicated student groups by offering a variety of programs and supports for English learners, socioeconomically disadvantaged student, foster you and homeless students such as: Sobrato Early Academic Language (SEAL), Administrative and Bilingual Staff Support, Intervention Programs and Safety Nets, District Social Worker, Safe School Environments, CNS Lunch Uncollectibles, Translation and Babysitting Services, and Advancement Via Individual Determination (AVID) Program.

TRANSPORTATION

Effective fiscal year 2013-14 with the implementation of LCFF, Transportation funding is no longer a restricted state categorical program. State funding for student transportation is now included in LCFF entitlement calculation in the amount of \$1,273,198 without annual COLA increases. School districts are required to expend a minimum of the funding amount on transportation.

During normal school operations, the District runs 28 routes to transport special education students both within the district and to programs outside district boundaries. Approximately 270 special education would be transported daily. Due to distance learning, transportation has been suspended since March, 2020. However, Senate Bill 117 requires the District to continue to pay employees. The projected net costs of the transportation program is as follows.

Home-to-School Transportation	\$	5,067
Special Education Transportation		<u>2,396,182</u>
Total Transportation Program Cost	\$	2,401,249
State Funding Revenues	\$	<u>1,273,198</u>
Net Transportation Program Cost	\$	1,128,051

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education and the Solar Program. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$22.5 million for 2020-21. See below for discussions on the contributions to Routine Restricted Maintenance and Special Education.

TRANSFERS-OUT

While the District continues to provide take away meals for our students and communities, the number of meals distributed were drastically reduced compared to prior year. The General Fund is expected to supplement Child Nutrition Services Fund by \$170 thousand as of Second Interim.

GENERAL FUND - RESTRICTED

ROUTINE RESTRICTED MAINTENANCE ACCOUNT (RRMA)

The District is required to contribute from Unrestricted General Fund, at least 3.0% of total Adopted expenditures, including other financing uses. The RRMA expenditures are restricted to activities for ongoing and major maintenance of buildings. The RRMA supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund.

Contributions to RRMA is \$3.5 million as of Second Interim. Approximately 37.1% (or \$1.2 million) of RRMA expenditures are for employee salaries and benefits. Ending fund balance for RRMA is legally restricted for future routine maintenance needs. Fund balance for RRMA is projected to be \$ 1.8 million as of June 30, 2021.

RESTRICTED PROGRAMS / CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. The District receive federal funds for the Title II Teacher Quality, Title III LEP, and Title IV Student Support and Academic Enrichment programs. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Special Education, Safety Program (ASES), and LEA

Medi-Cal. Local grants are mainly funds raised by each school. For school year 2020-21, the District continues instructional programs per the 2019-20 adopted LCAP with modifications per the board approved 2020-21 Learning Attendance and Continuation Plan (LCP).

Federal revenues are budgeted at \$9.1 million, including the one-time \$6.3 million from the CARES Act. State revenues are budgeted at \$2.3 million, including the one-time \$763 thousand from the Learning Loss Mitigation Fund. Local revenues are projected at \$1.7 million for RDA distribution and local grants and donations.

PERS/STRS ON BEHALF PAYMENTS ACCRUAL

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, effective 2019-20, required accrual-basis recognition by state and local governments of employer costs and obligations for pensions. Although GASB 68 relates to accrual-basis financial statements, for California Local Education Agencies (LEAs) there are implications for governmental fund statements as well.

Under previous accounting standards, employers participating in a cost-sharing defined benefit pension plan (i.e. CalSTRS and CalPERS), recognized annual pension expense only to the extent of their contractually required contributions to the plan. Under the new accounting standards, LEAs must now report in their government-wide financial statements their proportionate share of the plan's net pension liability if total pension liability for the plan (present value of benefits earned by all employees participating in the CalSTRS or CalPERS) exceeds the resources accumulated by the pension plan to pay benefits, therefore producing a net pension liability. At present, both CalSTRS and CalPERS have a net pension liability.

An LEA's proportionate share of the plan's net pension liability, pension expense, and deferred items is based on the LEA's proportionate share of total employer contributions to the plan. The information LEAs need to determine their proportionate share of total employer contributions, and to determine the plan's net pension liability, pension expense, and deferred items, are provided by CalSTRS and CalPERS. Revenue and expenditure will be recorded in equal amounts, resulting in a net zero change to the ending fund balance. The amount budgeted for STRS On-Behalf Payment is \$4.9 million.

SPECIAL EDUCATION

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies. It is important to note that the District receives LCFF funding for special education students in grades TK through 8 only, and preschool special education students are not counted in the LCFF entitlement calculation.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District currently provides instruction and specialized services for approximately 1,124 special need students, including 394 in special day classes. The District operates 32 special day classes (SDC) as follows:

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), orientation and mobility specialists (O & M), applied behavioral analysis (ABA, and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 69 students to programs operated by the County Office of Education (COE) and 17 students to non-public schools (NPS).

The cost to operate special education programs is \$28.3 million and the District will only receive \$8.3 million from federal and state sources. Special Ed deficit of \$20.0 million (70.5% of total expenditures) will have to be transferred in from the Unrestricted General Fund.

Special Education is projected to have an ending fund balance of \$395 thousand as of June 30, 2021 for Prop 98 Mental Health funds (resources 6512 and 6546). The Mental Health funds can only be used to provide educationally related mental health services, including out-of-home residential services for any emotionally disturbed pupils.

CASH FLOW

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels. Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The 2020-21 Second Interim cash schedule has been projected based on guidance from SCCOE and School Services. As a result of the state deferrals of the April-June apportionments, the District will need to borrow internally from restricted funds in order to maintain positive cash flow through June 30, 2021.

MULTI-YEAR PROJECTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations **over a three-year period**. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and more stringent county or state oversight or control.

Revenue projections for Year 2 and Year 3 are based on the following factors:

- 3.84% and 2.98% COLA for LCFF, respectively
- No change in funded ADA for Year 2 and additional loss of 507.61 in Year 3
- No new state or federal assistance is projected
- No change to Contributions to Special Education Year 2 as reductions are factored in for students exiting the District, and an additional \$981 thousand in Year 3
- The General Fund will not be able to rely on transfers-in from reserve after 2022-23

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollment
- Estimated step increases as per the District's position control system
- Revised projected rates for STRS and PERS
- Savings from scheduled employee retirements
- Provisions have not been made for collective bargaining settlements or natural attritions
- Cost of step increases for all employees is estimated at \$1.3 million in Year 2 and \$1.2 million in Year 3
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures and savings during 2020-21
- Board commitment to reduce ongoing expenditures by \$6.0 million in Year 2 and \$2.0 million in Year 3 per Resolution No. 1341-06/20.

The multi-year projections table below shows that the District will be able to meet its financial obligations through end of fiscal year 2022-23 if ongoing expenditures are approved as per Board commitment. An update of the Enrollment Projection Report will be presented for Board information in March, 2021. Changes in enrollment projections will impact the multi-year budget projections.

Description	2020-21 Second Interim Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 12,119,568	\$ 10,308,774	\$ 10,817,799
Revenues:			
LCFF Entitlement - General Purpose	81,446,057	84,423,799	82,341,322
LCFF Entitlement - Supplemental Services	7,078,742	7,299,154	7,180,885
LCFF Special Ed Taxes	4,746,605	4,746,605	4,746,605
Federal Revenue	11,278,090	4,035,562	4,035,562
Other State Revenue	9,620,352	8,610,820	8,590,754
Other Local Revenue	8,139,430	6,775,762	6,936,227
Total Revenue/Other Income	\$ 122,309,276	\$ 115,891,702	\$ 113,831,355
Expenditures			
Certificated Salaries	48,975,714	49,589,752	49,981,853
Classified Salaries	17,033,033	16,962,538	17,162,226
Employee Benefits	31,803,391	31,778,571	33,171,258
Books and Supplies	6,627,076	3,480,932	3,485,132
Services, Other Operating	15,591,242	13,818,651	13,696,182
Capital Outlay	87,000	87,000	87,000
Other Outgo	6,036,079	6,036,079	6,036,079
Direct Support/Indirect Costs/TSF's Out	(103,204)	(370,846)	(370,846)
Resolution No. 1341-06/20 to Identify Budget Reductions		(6,000,000)	(2,000,000)
Other Expenditures, Uses, and Transfers-Out	28,238,193	17,051,816	20,933,547
Total Expenditures/Other Outgo	\$ 126,050,331	\$ 115,382,677	\$ 121,248,884
Operating Surplus/(Deficit)	\$ (3,741,055)	\$ 509,025	\$ (7,417,529)
Transfers-In from Special Reserve	1,930,261	-	3,517,103
Ending Fund Balance	\$ 10,308,774	\$ 10,817,799	\$ 6,917,373
Legally Restricted Balance	5,581,929	4,333,499	1,514,944
Unrestricted General Fund - Ending Fund Balance	\$ 4,726,845	\$ 6,484,300	\$ 5,402,429
Components of Ending Fund Balance			
Designated for Economic Uncertainties	3,781,511	3,461,480	3,637,467
Total Committed and Assigned:	945,333	604,895	1,764,958
Inventories, Prepaid, Revolving Fund	431,233	241,197	51,161
Early Retirement Program	514,100	363,698	279,759
Reserve for Collective Bargaining	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,726,844	4,066,375	5,402,425
Undesignated/Unappropriated	0	2,417,922	0

An update of the Enrollment Projection Report was presented for Board information in March, 2021. Changes in enrollment projections will impact the multi-year budget projections.

Although the District acted proactively to generate new revenues and reduce expenditures, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. Additional revenue generation and cost saving measures are necessary to bring the budget into balance. State funding increases are not adequate to offset the combination of declining enrollment and expenditure increases, especially rising costs of special education. Administration will continue to monitor budget and realign programs in the current year to minimize transfers-in from the Special Reserve Fund.

CONCLUSION

As has been made clear in budget presentations in recent years, the District is operating with a structural deficit and has been relying on transfers-in from the Special Reserve Fund 40. Several factors have contributed to the district's structural deficit, including a loss of enrollment over the past decade, increased employee pension costs, the District's commitment to maintaining competitive employee compensation, and increased special education and transportation costs in excess of State funding. Meanwhile, future revenue growth (new money) will be limited to statutory COLA, currently projected at zero.

In order to comply with State requirements, and in order to submit a Positive Certification at the 2020-21 Second Interim, the District must submit a balanced budget in each of the current and following two years. No decision is more difficult than reducing a budget that ultimately impacts progress and service to students. Staff will submit a detail plan of reductions for Board approval prior to adoption of the 2021-22 budget.

Oak Grove School District
Multi-Year Projection - Combined General Fund
2020-21 Second Interim Budget

Description	2020-21 Second Interim Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 12,119,568	\$ 10,308,774	\$ 10,817,799
Revenues:			
LCFF Entitlement - General Purpose	81,446,057	84,423,799	82,341,322
LCFF Entitlement - Supplemental Services	7,078,742	7,299,154	7,180,885
LCFF Special Ed Taxes	4,746,605	4,746,605	4,746,605
Federal Revenue	11,278,090	4,035,562	4,035,562
Other State Revenue	9,620,352	8,610,820	8,590,754
Other Local Revenue	8,139,430	6,775,762	6,936,227
Total Revenue/Other Income	\$ 122,309,276	\$ 115,891,702	\$ 113,831,355
Expenditures			
Certificated Salaries	48,975,714	49,589,752	49,981,853
Classified Salaries	17,033,033	16,962,538	17,162,226
Employee Benefits	31,803,391	31,778,571	33,171,258
Books and Supplies	6,627,076	3,480,932	3,485,132
Services, Other Operating	15,591,242	13,818,651	13,696,182
Capital Outlay	87,000	87,000	87,000
Other Outgo	6,036,079	6,036,079	6,036,079
Direct Support/Indirect Costs/TSF's Out	(103,204)	(370,846)	(370,846)
Resolution No. 1341-06/20 to Identify Budget Reductions		(6,000,000)	(2,000,000)
Other Expenditures, Uses, and Transfers-Out	28,238,193	17,051,816	20,933,547
Total Expenditures/Other Outgo	\$ 126,050,331	\$ 115,382,677	\$ 121,248,884
Operating Surplus/(Deficit)	\$ (3,741,055)	\$ 509,025	\$ (7,417,529)
Transfers-In from Special Reserve	1,930,261	-	3,517,103
Ending Fund Balance	\$ 10,308,774	\$ 10,817,799	\$ 6,917,373
Legally Restricted Balance	5,581,929	4,333,499	1,514,944
Unrestricted General Fund - Ending Fund Balance	\$ 4,726,845	\$ 6,484,300	\$ 5,402,429
Components of Ending Fund Balance			
Designated for Economic Uncertainties	3,781,511	3,461,480	3,637,467
Total Committed and Assigned:	945,333	604,895	1,764,958
Inventories, Prepaid, Revolving Fund	431,233	241,197	51,161
Early Retirement Program	514,100	363,698	279,759
Reserve for Collective Bargaining	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,726,844	4,066,375	5,402,425
Undesignated/Unappropriated	0	2,417,922	0

Oak Grove School District
 Oak Grove School District
FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010		Fund 040	Unrestricted		Fund 80		Fund 060	Restricted		Total
	General Fund	Parcel Tax		General Fund	Special Ed.	Categorical	General Fund		General Fund		
BEGINNING BALANCE	4,726,843	0	4,726,843	394,851	5,121,694	5,187,078	5,581,929			10,308,772	
LCFF FUNDING FORMULA	91,722,953	-	91,722,953	4,746,605	96,469,558	-	4,746,605			96,469,558	
FEDERAL REVENUE	178,000	-	178,000	2,012,353	2,190,353	1,845,209	3,857,562			4,035,562	
OTHER STATE REVENUE	1,731,937	-	1,731,937	616,760	2,348,397	6,262,423	6,879,183			8,610,820	
OTHER LOCAL REVENUE	3,617,621	1,776,306	5,393,927	966,442	6,360,369	415,393	1,381,835			6,775,762	
CONTRIBUTION TO RRM	(3,469,532)	-	(3,469,532)	872,440	(2,597,092)	3,469,532	3,469,532			-	
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	19,939,835	-	(872,440)	(872,440)			-	
CONTRIBUTION TO SPECIAL ED	(19,939,835)	-	(19,939,835)	-	-	-	19,939,835			-	
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-			-	
TSF's In	-	-	-	-	-	-	-			-	
General "Other Revenue" Increase	-	-	-	-	-	-	-			-	
Projected Total Revenue/Other Income	74,713,284	1,776,306	76,489,590	28,281,995	104,771,585	11,120,117	39,402,112			115,391,702	
Projected total funds available	79,440,127	1,776,307	81,216,434	28,676,846	109,893,280	16,307,194	44,984,040			126,200,474	
CERTIFICATED SALARIES	40,000,495	431,660	40,432,155	8,196,327	48,628,482	961,270	9,157,597			49,589,752	
CLASSIFIED SALARIES	11,377,746	303,931	11,681,677	4,276,567	15,958,244	1,004,294	5,280,861			16,962,538	
EMPLOYEE BENEFITS	20,794,099	237,437	21,031,536	5,115,464	26,147,000	5,631,571	10,747,035			31,778,571	
BOOKS AND SUPPLIES	1,525,723	416,102	1,941,825	144,862	2,086,687	1,394,245	1,539,107			3,480,932	
SERVICES, OTHER OPERATING	6,702,196	381,637	7,083,833	3,624,716	10,708,549	3,110,102	6,734,818			13,818,651	
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	12,000			87,000	
Transfers	170,208	-	170,208	170,208	170,208	-	-			170,208	
OTHER OUTGO	74,080	5,539	79,619	5,786,252	5,865,871	-	5,786,252			5,865,871	
Resolution No. 1341-06/20 to Identify Bud	(6,000,000)	-	(6,000,000)	-	(6,000,000)	-	-			(6,000,000)	
DIRECT SUPPORT/INDIRECT COSTS	(1,763,716)	-	(1,763,716)	1,137,807	(625,909)	255,063	1,392,870			(370,846)	
Projected Total Expenditures/Other Outgo	72,955,831	1,776,306	74,732,137	28,281,995	103,014,132	12,368,545	40,650,540			115,382,677	
Projected REV Greater (Less) Than EXP	1,757,453	-	1,757,453	-	1,757,453	(1,248,428)	(1,248,428)			509,025	
ENDING BALANCE	6,484,296	0	6,484,297	394,851	6,879,148	3,938,648	4,333,499			10,817,796	
UNRESTRICTED RESERVE Without Cuts			5,879,402								
Reserve as Percent (%) of Total Expense			5.10%								
PCT Reserve Required			3.00%								
AMT Reserve Required			3,461,480								
MORE (LESS THAN) REQ'D			2,417,922								
Portion of Unrestricted Fund Balance Reserved for...											
Early Retirement Program			363,698								
Reserve for Collective Bargaining											
LCAP Supplemental Services			Sum FundBal RES								
Reserve for COLA changes											
Inventories, Prepaid and Revolving Fund		604,895									
										241,197	

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
 Oak Grove School District
 FY 2022-23 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010	Fund 040	Unrestricted	Fund 80	"IMPACT"	Fund 060	Restricted	Total
	General Fund	Parcel Tax	General Fund	Special Ed.		Categorical	General Fund	General Fund
BEGINNING BALANCE	6,484,296	0	6,484,297	394,851	6,879,148	3,938,648	4,333,499	10,817,796
LCFF FUNDING FORMULA	89,522,207	-	89,522,207	4,746,605	94,268,812	-	4,746,605	94,268,812
FEDERAL REVENUE	178,000	-	178,000	2,012,353	2,190,353	1,845,209	3,857,562	4,035,562
OTHER STATE REVENUE	1,711,571	-	1,711,571	616,760	2,328,331	6,262,423	6,879,183	8,590,754
OTHER LOCAL REVENUE	3,778,086	1,776,306	5,554,392	966,442	6,520,834	415,393	1,381,835	6,936,227
CONTRIBUTION TO RRM	(2,684,469)	-	(2,684,469)	-	(2,684,469)	2,684,469	2,684,469	-
CONTRIBUTION TO CATEGORICAL PGMS	1,657,503	-	1,657,503	20,529,160	1,657,503	(1,657,503)	(1,657,503)	-
CONTRIBUTION TO SPECIAL ED	(20,529,160)	-	(20,529,160)	-	-	-	20,529,160	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	3,517,103	-	3,517,103	-	3,517,103	-	-	3,517,103
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	77,150,841	1,776,306	78,927,147	28,871,320	107,798,467	9,549,991	38,421,311	117,348,458
Projected total funds available	83,635,138	1,776,307	85,411,444	29,266,171	114,677,615	13,488,639	42,754,810	128,166,254
CERTIFICATED SALARIES	40,260,754	431,660	40,692,414	8,328,169	49,020,583	961,270	9,289,439	49,981,853
CLASSIFIED SALARIES	11,482,560	303,931	11,786,491	4,371,441	16,157,932	1,004,294	5,375,735	17,162,226
EMPLOYEE BENEFITS	21,824,177	237,437	22,061,614	5,478,073	27,539,687	5,631,571	11,109,644	33,171,258
BOOKS AND SUPPLIES	1,525,723	420,302	1,946,025	144,862	2,090,887	1,394,245	1,539,107	3,485,132
SERVICES, OTHER OPERATING	6,583,927	377,437	6,961,364	3,624,716	10,586,080	3,110,102	6,734,818	13,696,182
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	12,000	87,000
Transfers	170,208	-	170,208	170,208	170,208	-	-	170,208
OTHER OUTGO	74,080	5,539	79,619	5,786,252	5,865,871	-	5,786,252	5,865,871
Resolution No. 1341-06/20 to Identify Bud	(2,000,000)	-	(2,000,000)	-	(2,000,000)	-	-	(2,000,000)
DIRECT SUPPORT/INDIRECT COSTS	(1,763,716)	-	(1,763,716)	1,137,807	(625,909)	255,063	1,392,870	(370,846)
Projected Total Expenditures/Other Outgo	78,232,713	1,776,306	80,009,019	28,871,320	108,880,339	12,368,545	41,239,865	121,248,884
Projected REV Greater (Less) Than EXP	(1,081,872)	-	(1,081,872)	-	(1,081,872)	(2,818,554)	(2,818,554)	(3,900,426)
ENDING BALANCE	5,402,425	0	5,402,425	394,851	5,797,276	1,120,093	1,514,944	6,917,369
UNRESTRICTED RESERVE Without Cuts			3,637,468					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,637,467					
MORE (LESS THAN) REQ'D			(0)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								279,759
Reserve for Collective Bargaining								
LCAP Supplemental Services								
Reserve for COLA changes								1,434,038
Inventories, Prepaid and Revolving Fund		1,764,958						51,161

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

Oak Grove School District
Multi-Year Projection - Assumptions
2020-21 Second Interim Budget

Description	2020-21 Second Interim Budget	2021-22 Projected	2022-23 Projected
REVENUES:			
Local Control Funding Formula (LCFF)			
Projected "Funded" COLA	0.00%	3.84%	2.98%
LCFF Gap Closure Percentage (DOF)	100.00%	100.00%	100.00%
Unduplicated Count Percentage (rolling 3-year ave.)	45.66%	45.34%	45.79%
LCFF Apportionment per ADA			
LCFF General Purpose	\$ 8,590	\$ 8,905	\$ 9,176
LCFF Supplemental Grant	\$ 747	\$ 770	\$ 800
Total LCFF Apportionment per ADA	\$ 9,337	\$ 9,675	\$ 9,976
Enrollment & ADA			
District Enrollment	9,368	9,243	9,080
LCFF ADA (including COE)	9,481.01	9,481.01	8,973.40
Mandated Cost Block Grant			
Per ADA Allocation	\$ 32	\$ 32	\$ 32
Estimated Block Grant Amount	\$ 302,982	\$ 290,437	\$ 287,021
Lottery Apportionment per ADA			
Unrestricted Lottery	\$150.00	\$150.00	\$150.00
Restricted Lottery - Proposition 20	\$49.00	\$49.00	\$49.00
EXPENDITURES:			
Staffing:			
TK-3 Class Size	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:			
Certificated	Included	-4.0 FTE	-5.0 FTE
Classified	Included	0.0 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	1,358,485	1,204,984

Oak Grove School District
Multi-Year Projection - Assumptions
2020-21 Second Interim Budget

Description	2020-21 Second Interim Budget	2021-22 Projected	2022-23 Projected
Benefit Rates			
STRS Employer Rate	16.150%	15.920%	18.000%
PERS Employer Rate	20.700%	23.000%	26.300%
Certificated Statutory Benefits Rate	3.40%	3.40%	3.40%
Classified Statutory Benefits Rate	9.60%	9.60%	9.60%
Other Post Employment Benefits (OPEB)			
Number of Retirees for Early Retirement Benefits	67	58	35
Retiree Health Benefits Cost	\$ 618,991	\$ 512,922	\$ 363,698
California CPI	1.44%	1.57%	1.82%
Indirect Cost Rate	6.31%	6.31%	6.31%
Contributions from Unrestricted G/F:			
Special Education	\$ 19,936,627	\$ 19,939,835	\$ 20,529,160
Routine Repair/Restricted	\$ 3,469,532	\$ 3,469,532	\$ 2,684,469
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (1,657,503)
Total Contributions	\$ 22,533,719	\$ 22,536,927	\$ 21,556,126
Other Financing Sources/Uses:			
Fund 40 Transfer to meet Required Reserve	1,930,261	-	3,517,103

**Oak Grove School District
F.T.E. Summary - Combined General Fund**

2020-21 Second Interim Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	370.40	0.00	370.40	4.60	77.20	81.80	452.20
1200 Certificated Pupil Support	9.10	4.20	13.30	1.00	10.70	11.70	25.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00
Total Certificated	408.20	4.20	412.40	6.90	90.90	97.80	510.20
Classified							
2100 Instructional Aids	8.50	0.00	8.50	0.00	82.33	82.33	90.83
2200 Classified Support	79.98	10.69	90.67	7.20	0.00	7.20	97.87
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13
2900 Other Classified Salaries	18.41	0.00	18.41	1.60	7.83	9.43	27.84
Total Classified	170.94	10.69	181.62	11.88	92.16	104.04	285.66
TOTAL FTE	579.14	14.89	594.02	18.78	183.06	201.84	795.86

2020-21 First Interim Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	370.40	0.00	370.40	4.60	77.20	81.80	452.20
1200 Certificated Pupil Support	9.10	4.20	13.30	1.00	10.70	11.70	25.00
1300 Certificated Administrator	27.60	0.00	27.60	1.40	2.00	3.40	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00
Total Certificated	408.10	4.20	412.30	7.00	90.90	97.90	510.20
Classified							
2100 Instructional Aids	9.25	0.00	9.25	0.00	78.95	78.95	88.20
2200 Classified Support	78.98	10.69	89.67	7.20	0.00	7.20	96.87
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	55.50	0.00	55.50	1.63	2.00	3.63	59.13
2900 Other Classified Salaries	18.59	0.00	18.59	1.60	8.58	10.18	28.77
Total Classified	169.87	10.69	180.56	11.88	89.54	101.41	281.97
TOTAL FTE	577.97	14.89	592.86	18.88	180.44	199.31	792.17
TOTAL FTE Change	1.16	0.00	1.16	(0.10)	2.63	2.53	3.69

Oak Grove School District
F.T.E. Summary - All Funds

2020-21 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	370.40	0.00	370.40	4.60	77.20	81.80	452.20	0.00	0.00	0.00	452.20
1200 Certificated Pupil Support	9.10	4.20	13.30	1.00	10.70	11.70	25.00	0.00	0.00	0.00	25.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	408.20	4.20	412.40	6.90	90.90	97.80	510.20	0.00	0.00	0.00	510.20
2100 Instructional Aids	8.50	0.00	8.50	0.00	82.33	82.33	90.83	0.00	0.00	0.00	90.83
2200 Classified Support	79.98	10.69	90.67	7.20	0.00	7.20	97.87	28.31	0.00	1.00	127.18
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13	1.50	0.25	0.50	62.38
2900 Other Classified Salaries	18.41	0.00	18.41	1.60	7.83	9.43	27.84	0.00	0.00	27.89	55.73
Total Classified	170.94	10.69	181.62	11.88	92.16	104.04	285.66	30.81	0.25	34.39	351.12
TOTAL FTE	579.14	14.89	594.02	18.78	183.06	201.84	795.86	30.81	0.25	34.39	861.32

2020-21 First Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	370.40	0.00	370.40	4.60	77.20	81.80	452.20	0.00	0.00	0.00	452.20
1200 Certificated Pupil Support	9.10	4.20	13.30	1.00	10.70	11.70	25.00	0.00	0.00	0.00	25.00
1300 Certificated Administrator	27.60	0.00	27.60	1.40	2.00	3.40	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	408.10	4.20	412.30	7.00	90.90	97.90	510.20	0.00	0.00	0.00	510.20
2100 Instructional Aids	9.25	0.00	9.25	0.00	78.95	78.95	88.20	0.00	0.00	0.00	88.20
2200 Classified Support	78.98	10.69	89.67	7.20	0.00	7.20	96.87	27.25	0.00	1.00	125.12
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	55.50	0.00	55.50	1.63	2.00	3.63	59.13	1.50	0.25	0.50	61.38
2900 Other Classified Salaries	18.59	0.00	18.59	1.60	8.58	10.18	28.77	0.00	0.00	26.71	55.48
Total Classified	169.87	10.69	180.56	11.88	89.54	101.41	281.97	29.75	0.25	33.21	345.18
TOTAL FTE	577.97	14.89	592.86	18.88	180.44	199.31	792.17	29.75	0.25	33.21	855.38

TOTAL FTE Change	1.16	0.00	1.16	(0.10)	2.63	2.53	3.69	1.06	0.00	1.19	5.94
-------------------------	------	------	------	--------	------	------	------	------	------	------	------

	2020-21	2021-22	2022-23
LOCAL CONTROL FUNDING FORMULA			
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment			
Grades TK-3	776	801	833
Grades 4-8	714	736	766
Grades 9-12	735	758	788
Subtract NKS	874	901	937
NKS Allowance	-	-	-
TOTAL BASE	7,078,742	7,299,154	7,180,885
Targeted Instructional Improvement Block Grant	84,594,533	87,919,687	85,591,941
Home-to-School Transportation	2,657,068	2,657,068	2,657,068
Small School District Bus Replacement Program	1,273,198	1,273,198	1,273,198
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	88,524,799	91,722,953	89,522,207
Funded Based on Target Formula (based on prior year P2 certification)	TRUE	TRUE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT			
CALCULATE LCFF FLOOR			
Current Year Funded ADA times Base per ADA	20-21 ADA	21-22 ADA	22-23 ADA
Current Year Funded ADA times Other RL per ADA	9,481.01	9,481.01	9,481.01
Necessary Small School Allowance at 12-13 rates	42.76	42.76	42.76
2022-13 Category	12,900,547	12,900,547	12,900,547
Floor Adjustments	-	-	-
Less: State Share Reduction	-	-	-
Less: ESEA Share Reduction	-	-	-
Non-CDE certified New Charter District PY rate * CY ADA	-	-	-
Beginning in 2014-15, 60 days Year LCFF RDA Funding per ADA * cy ADA	2,789.45	2,789.45	2,789.45
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	87,156,886	87,156,886	87,156,886
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET	88,524,799	91,722,953	89,522,207
LOCAL CONTROL FUNDING FORMULA FLOOR	87,156,886	87,156,886	87,156,886
LCFF Need (LCFF Target less LCFF Floor, if positive)	1,367,913	4,566,067	2,365,321
Current Year Gap Funding	100.00%	100.00%	100.00%
ECONOMIC RECOVERY PAYMENT	-	-	-
Miscellaneous Adjustments	-	-	-
LCFF Entitlement before Minimum State Aid provision	88,524,799	91,722,953	89,522,207
CALCULATE STATE AID			
Transition Entitlement	88,524,799	91,722,953	89,522,207
Local Revenue (including RDA)	(29,876,748)	(30,773,050)	(31,696,242)
Gross State Aid	58,648,051	60,949,903	57,825,965
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA	N/A	N/A	N/A
2012-13 NKS Allowance (deducted)	47,800,036	47,800,036	45,249,357
Minimum State Aid	5,042.61	5,042.61	5,042.61
Subtotal State Aid for Historical RL/Charter General BG	(29,876,748)	(30,773,050)	(31,696,242)
Less Current Year Property Taxes (in Lieu)	17,825,789	17,056,966	13,553,115
Categorical funding from 2012-13	12,900,547	12,900,547	12,900,547
Charter Categorical Block Grant adjusted for ADA	-	-	-
Minimum State Aid Guarantee Before Proration Factor	30,832,835	29,896,533	26,433,662
Proration Factor	0.00%	0.00%	0.00%
Minimum State Aid Guarantee	30,832,835	29,896,533	26,433,662
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Target Base (2019-20 forward)	-	-	-
Minimum State Aid plus Property Taxes including RDA	-	-	-
Offset	-	-	-
Minimum State Aid Prior to Offset	-	-	-
Total Minimum State Aid with Offset	-	-	-
TOTAL STATE AID	58,648,051	60,949,903	57,825,965
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement	88,524,799	91,722,953	89,522,207
(before CDE transfer, Choice & Charter Supplemental)	-	-	-
CHANGE OVER PRIOR YEAR	-1.83%	1,650,310	2,200,746
LCFF Entitlement PER ADA	9,337	9,674	9,376
PER ADA CHANGE OVER PRIOR YEAR	-0.77%	(72)	302
BASIC AID STATUS (school districts only)	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,825,575.00	89,014,699.00	52,324,503.71	88,524,799.00	(489,900.00)	-0.6%
2) Federal Revenue		8100-8299	178,000.00	178,000.00	33,591.75	178,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,829,994.00	1,805,232.00	759,363.45	1,760,343.00	(44,889.00)	-2.5%
4) Other Local Revenue		8600-8799	5,997,292.00	5,493,087.00	2,815,100.74	5,459,292.00	(33,795.00)	-0.6%
5) TOTAL, REVENUES			89,830,861.00	96,491,018.00	55,932,559.65	95,922,434.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,385,255.00	40,000,226.00	21,196,803.95	39,592,916.00	407,310.00	1.0%
2) Classified Salaries		2000-2999	11,596,119.00	9,567,149.00	4,018,393.49	9,195,617.00	371,532.00	3.9%
3) Employee Benefits		3000-3999	21,082,692.00	20,364,825.00	11,272,932.29	19,938,939.00	425,886.00	2.1%
4) Books and Supplies		4000-4999	1,841,216.00	2,941,504.36	312,448.49	1,963,683.36	977,821.00	33.2%
5) Services and Other Operating Expenditures		5000-5999	7,242,607.00	6,975,714.75	2,492,093.31	6,950,620.75	25,094.00	0.4%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,607.00	79,619.00	45,252.42	79,619.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,637,684.00)	(1,700,141.00)	(55,006.37)	(1,763,716.00)	63,575.00	-3.7%
9) TOTAL, EXPENDITURES			80,664,812.00	78,303,897.11	39,282,917.58	76,032,679.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			9,166,049.00	18,187,120.89	16,649,642.07	19,889,754.89		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
b) Transfers Out		7600-7629	0.00	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
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	(22,033,739.00)	(22,607,812.00)	0.00	(22,533,719.00)	74,093.00	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,653,673.00)	(18,998,451.00)	0.00	(20,773,666.00)		

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)			(487,624.00)	(811,330.11)	16,649,642.07	(883,911.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,610,753.93	5,610,753.93		5,610,753.93	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)			5,610,753.93	5,610,753.93		5,610,753.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,610,753.93	5,610,753.93		5,610,753.93		
2) Ending Balance, June 30 (E + F1e)			5,123,129.93	4,799,423.82		4,726,842.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	14,128.63	15,429.82		15,429.82		
Prepaid Items		9713	400,751.00	395,801.00		395,801.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,049,727.00	512,071.00		514,100.00		
Early Retirement Program	0000	9780	349,572.00					
Reserve for Collective Bargaining	0000	9780	700,155.00					
Early Retirement Program	0000	9780		512,071.00				
Early Retirement Program	0000	9780				514,100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,618,118.00	3,856,122.00		3,781,512.00		
Unassigned/Unappropriated Amount		9790	20,405.30	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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	34,854,503.00	39,516,782.00	24,159,700.00	43,161,374.00	3,644,592.00	9.2%
Education Protection Account State Aid - Current Year		8012	14,145,309.00	15,486,677.00	7,743,339.00	15,486,677.00	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	130,000.00	129,704.00	62,046.40	124,000.00	(5,704.00)	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	24,307,796.00	24,381,488.00	13,865,265.22	25,318,748.00	937,260.00	3.8%
Unsecured Roll Taxes		8042	2,094,000.00	2,094,304.00	1,945,400.36	1,966,000.00	(128,304.00)	-6.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,490,000.00	3,162,487.00	2,477,306.80	2,214,000.00	(948,487.00)	-30.0%
Education Revenue Augmentation Fund (ERAF)		8045	(533,000.00)	(146,686.00)	0.00	(4,069,000.00)	(3,922,314.00)	2674.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,336,967.00	4,389,943.00	2,071,445.93	4,323,000.00	(66,943.00)	-1.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,825,575.00	89,014,699.00	52,324,503.71	88,524,799.00	(489,900.00)	-0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,825,575.00	89,014,699.00	52,324,503.71	88,524,799.00	(489,900.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	178,000.00	178,000.00	33,591.75	178,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			178,000.00	178,000.00	33,591.75	178,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	302,982.00	302,982.00	302,982.00	302,982.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,500,012.00	1,475,250.00	456,381.45	1,430,361.00	(44,889.00)	-3.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,829,994.00	1,805,232.00	759,363.45	1,760,343.00	(44,889.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,766,306.00	1,776,306.00	990,536.51	1,776,306.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,957,678.00	3,435,522.00	1,809,597.09	3,293,727.00	(141,795.00)	-4.1%
Interest		8660	150,000.00	150,000.00	41,953.05	150,000.00	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								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	121,308.00	129,259.00	(26,985.91)	237,259.00	108,000.00	83.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,997,292.00	5,493,087.00	2,815,100.74	5,459,292.00	(33,795.00)	-0.6%
TOTAL, REVENUES			89,830,861.00	96,491,018.00	55,932,559.65	95,922,434.00	(568,584.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	34,631,290.00	34,325,310.00	17,924,992.95	33,896,259.00	429,051.00	1.2%
Certificated Pupil Support Salaries		1200	1,450,990.00	1,364,411.00	714,834.93	1,370,879.00	(6,468.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,203,060.00	4,205,559.00	2,489,630.27	4,220,832.00	(15,273.00)	-0.4%
Other Certificated Salaries		1900	99,915.00	104,946.00	67,345.80	104,946.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,385,255.00	40,000,226.00	21,196,803.95	39,592,916.00	407,310.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	411,388.00	409,929.00	217,839.15	391,583.00	18,346.00	4.5%
Classified Support Salaries		2200	5,562,924.00	3,540,265.00	933,348.82	3,414,732.00	125,533.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,072,722.00	1,075,132.00	653,444.46	1,071,054.00	4,078.00	0.4%
Clerical, Technical and Office Salaries		2400	3,512,766.00	3,460,791.00	1,931,399.12	3,440,280.00	20,511.00	0.6%
Other Classified Salaries		2900	1,036,319.00	1,081,032.00	282,361.94	877,968.00	203,064.00	18.8%
TOTAL, CLASSIFIED SALARIES			11,596,119.00	9,567,149.00	4,018,393.49	9,195,617.00	371,532.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,287,779.00	6,202,954.00	3,373,183.60	6,219,050.00	(16,096.00)	-0.3%
PERS		3201-3202	2,332,456.00	1,937,475.00	836,145.03	1,844,003.00	93,472.00	4.8%
OASDI/Medicare/Alternative		3301-3302	1,482,775.00	1,334,262.00	618,724.10	1,292,694.00	41,568.00	3.1%
Health and Welfare Benefits		3401-3402	8,586,245.00	8,420,487.00	4,915,150.18	8,142,844.00	277,643.00	3.3%
Unemployment Insurance		3501-3502	25,883.00	24,702.00	12,525.35	24,312.00	390.00	1.6%
Workers' Compensation		3601-3602	982,031.00	936,773.00	475,903.61	922,095.00	14,678.00	1.6%
OPEB, Allocated		3701-3702	451,412.00	617,991.00	303,559.06	617,991.00	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	934,111.00	890,181.00	737,741.36	875,950.00	14,231.00	1.6%
TOTAL, EMPLOYEE BENEFITS			21,082,692.00	20,364,825.00	11,272,932.29	19,938,939.00	425,886.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	1,809,516.00	2,902,059.67	290,244.32	1,914,177.67	987,882.00	34.0%
Noncapitalized Equipment		4400	30,200.00	37,944.69	22,204.17	48,005.69	(10,061.00)	-26.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,841,216.00	2,941,504.36	312,448.49	1,963,683.36	977,821.00	33.2%
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	228,740.00	250,690.00	115,547.44	260,919.00	(10,229.00)	-4.1%
Dues and Memberships		5300	29,275.00	29,275.00	23,090.77	29,300.00	(25.00)	-0.1%
Insurance		5400-5450	924,877.00	924,877.00	(79,960.31)	924,877.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386,125.00	2,386,125.00	908,911.93	2,386,125.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,978.00	540,032.00	267,716.86	549,532.00	(9,500.00)	-1.8%
Transfers of Direct Costs		5710	(34,000.00)	(30,460.00)	(11,038.87)	(30,460.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(289,763.00)	(275,945.00)	(9,173.12)	(276,945.00)	1,000.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	2,920,291.00	2,614,036.75	1,311,225.71	2,574,653.75	39,383.00	1.5%
Communications		5900	537,084.00	537,084.00	(34,227.10)	532,619.00	4,465.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,242,607.00	6,975,714.75	2,492,093.31	6,950,620.75	25,094.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,500.00	31,500.00	0.00	31,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,832.00	4,394.00	2,263.41	4,394.00	0.00	0.0%
Other Debt Service - Principal		7439	43,275.00	43,725.00	42,989.01	43,725.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,607.00	79,619.00	45,252.42	79,619.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,462,951.00)	(1,599,704.00)	(55,006.37)	(1,660,515.00)	60,811.00	-3.8%
Transfers of Indirect Costs - Interfund		7350	(174,733.00)	(100,437.00)	0.00	(103,201.00)	2,764.00	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,637,684.00)	(1,700,141.00)	(55,006.37)	(1,763,716.00)	63,575.00	-3.7%
TOTAL, EXPENDITURES			80,664,812.00	78,303,897.11	39,282,917.58	76,032,679.11	2,271,218.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
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	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(22,033,739.00)	(22,607,812.00)	0.00	(22,533,719.00)	74,093.00	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,033,739.00)	(22,607,812.00)	0.00	(22,533,719.00)	74,093.00	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,653,673.00)	(18,998,451.00)	0.00	(20,773,666.00)	(1,775,215.00)	9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,702,175.00	4,746,605.00	0.00	4,746,605.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,946,476.00	11,081,165.41	6,468,507.67	11,100,090.88	18,925.47	0.2%
3) Other State Revenue		8300-8599	6,867,216.00	7,857,734.72	1,159,806.82	7,860,008.72	2,274.00	0.0%
4) Other Local Revenue		8600-8799	2,761,423.00	2,656,459.23	962,855.30	2,680,137.72	23,678.49	0.9%
5) TOTAL, REVENUES			18,277,290.00	26,341,964.36	8,591,169.79	26,386,842.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,192,119.00	9,383,936.00	5,325,494.00	9,382,798.00	1,138.00	0.0%
2) Classified Salaries		2000-2999	5,269,958.00	8,216,889.00	5,450,743.58	7,837,416.36	379,472.64	4.6%
3) Employee Benefits		3000-3999	10,658,149.00	11,995,308.00	4,452,616.45	11,864,452.00	130,856.00	1.1%
4) Books and Supplies		4000-4999	1,215,050.00	4,562,384.83	908,352.71	4,663,392.54	(101,007.71)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	6,123,202.00	8,349,913.53	3,191,320.44	8,640,621.42	(290,707.89)	-3.5%
6) Capital Outlay		6000-6999	12,000.00	12,000.00	11,248.47	12,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,005,675.00	5,956,269.00	23,265.00	5,786,252.00	170,017.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,462,951.00	1,599,704.00	55,006.37	1,660,512.00	(60,808.00)	-3.8%
9) TOTAL, EXPENDITURES			39,939,104.00	50,076,404.36	19,418,047.02	49,847,444.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,661,814.00)	(23,734,440.00)	(10,826,877.23)	(23,460,602.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	22,033,739.00	22,607,812.00	0.00	22,533,719.00	(74,093.00)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,033,739.00	22,607,812.00	0.00	22,533,719.00		

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)			371,925.00	(1,126,628.00)	(10,826,877.23)	(926,883.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	6,508,815.01	6,508,815.01		6,508,815.01	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,508,815.01	6,508,815.01		6,508,815.01		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,508,815.01	6,508,815.01		6,508,815.01		
2) Ending Balance, June 30 (E + F1e)			6,880,740.01	5,382,187.01		5,581,932.01		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			6,880,740.01	5,382,187.01		5,581,932.01		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096						
Property Taxes Transfers		8097	4,702,175.00	4,746,605.00	0.00	4,746,605.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,702,175.00	4,746,605.00	0.00	4,746,605.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,822,101.00	1,822,101.00	(1,600.00)	1,822,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,524.00	190,252.00	(28,259.00)	190,252.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,334,302.00	1,571,052.18	859,077.43	1,564,003.18	(7,049.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	230,712.00	311,409.47	90,658.74	319,795.47	8,386.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	234,824.00	697,068.92	319,640.19	697,068.92	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	90,013.00	182,704.97	60,315.97	184,413.97	1,709.00	0.9%
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	44,000.00	6,306,576.87	5,168,674.34	6,322,456.34	15,879.47	0.3%
TOTAL, FEDERAL REVENUE			3,946,476.00	11,081,165.41	6,468,507.67	11,100,090.88	18,925.47	0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	529,416.00	481,915.00	(42,394.94)	439,520.00	(42,395.00)	-8.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	783,036.00	870,040.00	(87,003.96)	870,040.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,554,764.00	6,505,779.72	1,289,205.72	6,550,448.72	44,669.00	0.7%
TOTAL, OTHER STATE REVENUE			6,867,216.00	7,857,734.72	1,159,806.82	7,860,008.72	2,274.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,081,051.00	1,298,303.00	736,137.72	1,298,303.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	(7,114.90)	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	1,980.50	6,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	528,218.00	346,950.23	231,851.98	415,392.72	68,442.49	19.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,146,154.00	1,005,206.00	0.00	960,442.00	(44,764.00)	-4.5%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,761,423.00	2,656,459.23	962,855.30	2,680,137.72	23,678.49	0.9%
TOTAL, REVENUES			18,277,290.00	26,341,964.36	8,591,169.79	26,386,842.32	44,877.96	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,401,465.00	7,580,003.00	4,216,727.34	7,576,040.00	3,963.00	0.1%
Certificated Pupil Support Salaries		1200	1,270,476.00	1,240,508.00	766,026.30	1,247,940.00	(7,432.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	454,690.00	484,274.00	294,737.06	479,667.00	4,607.00	1.0%
Other Certificated Salaries		1900	65,488.00	79,151.00	48,003.30	79,151.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,192,119.00	9,383,936.00	5,325,494.00	9,382,798.00	1,138.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,419,570.00	3,456,373.00	1,730,780.30	3,395,433.00	60,940.00	1.8%
Classified Support Salaries		2200	623,429.00	3,132,638.00	2,615,757.36	2,843,113.00	289,525.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	189,781.00	189,781.00	113,480.26	177,549.00	12,232.00	6.4%
Clerical, Technical and Office Salaries		2400	207,591.00	331,447.00	230,881.01	323,897.00	7,550.00	2.3%
Other Classified Salaries		2900	829,587.00	1,106,650.00	759,844.65	1,097,424.36	9,225.64	0.8%
TOTAL, CLASSIFIED SALARIES			5,269,958.00	8,216,889.00	5,450,743.58	7,837,416.36	379,472.64	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,377,511.00	6,400,978.00	785,175.85	6,405,107.00	(4,129.00)	-0.1%
PERS		3201-3202	1,090,444.00	1,686,329.00	1,171,103.07	1,645,869.00	40,460.00	2.4%
OASDI/Medicare/Alternative		3301-3302	554,779.00	790,702.00	511,630.07	764,245.00	26,457.00	3.3%
Health and Welfare Benefits		3401-3402	2,222,699.00	2,605,746.00	1,671,852.78	2,540,432.00	65,314.00	2.5%
Unemployment Insurance		3501-3502	7,291.00	8,885.00	5,312.75	8,693.00	192.00	2.2%
Workers' Compensation		3601-3602	276,320.00	336,602.00	201,608.79	329,663.00	6,939.00	2.1%
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	129,105.00	166,066.00	105,933.14	170,443.00	(4,377.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			10,658,149.00	11,995,308.00	4,452,616.45	11,864,452.00	130,856.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	194,606.00	214,606.00	200,002.61	214,606.00	0.00	0.0%
Books and Other Reference Materials		4200	89,200.00	89,200.00	24,111.88	90,700.00	(1,500.00)	-1.7%
Materials and Supplies		4300	915,144.00	4,123,764.83	580,562.20	4,211,522.54	(87,757.71)	-2.1%
Noncapitalized Equipment		4400	16,100.00	134,814.00	103,676.02	146,564.00	(11,750.00)	-8.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,215,050.00	4,562,384.83	908,352.71	4,663,392.54	(101,007.71)	-2.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,045,900.00	3,264,821.50	909,056.85	3,253,776.50	11,045.00	0.3%
Travel and Conferences		5200	72,154.00	89,599.00	29,628.53	105,426.00	(15,827.00)	-17.7%
Dues and Memberships		5300	0.00	1,500.00	3,660.00	3,000.00	(1,500.00)	-100.0%
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	1,113,063.00	1,113,663.00	331,969.55	1,113,663.00	0.00	0.0%
Transfers of Direct Costs		5710	34,000.00	30,460.00	11,038.87	30,460.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,851,619.00	3,840,404.03	1,898,027.64	4,123,329.92	(282,925.89)	-7.4%
Communications		5900	6,466.00	9,466.00	7,939.00	10,966.00	(1,500.00)	-15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,123,202.00	8,349,913.53	3,191,320.44	8,640,621.42	(290,707.89)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	7,600.00	1,000.00	(1,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	12,000.00	12,000.00	3,648.47	11,000.00	1,000.00	8.3%
TOTAL, CAPITAL OUTLAY			12,000.00	12,000.00	11,248.47	12,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	54,042.00	(54,042.00)	New
Payments to County Offices		7142	6,005,675.00	5,956,269.00	23,265.00	5,732,210.00	224,059.00	3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,005,675.00	5,956,269.00	23,265.00	5,786,252.00	170,017.00	2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,462,951.00	1,599,704.00	55,006.37	1,660,512.00	(60,808.00)	-3.8%
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			1,462,951.00	1,599,704.00	55,006.37	1,660,512.00	(60,808.00)	-3.8%
TOTAL, EXPENDITURES			39,939,104.00	50,076,404.36	19,418,047.02	49,847,444.32	228,960.04	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	22,033,739.00	22,607,812.00	0.00	22,533,719.00	(74,093.00)	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,033,739.00	22,607,812.00	0.00	22,533,719.00	(74,093.00)	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			22,033,739.00	22,607,812.00	0.00	22,533,719.00	74,093.00	-0.3%

2020-21 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	86,527,750.00	93,761,304.00	52,324,503.71	93,271,404.00	(489,900.00)	-0.5%
2) Federal Revenue		8100-8299	4,124,476.00	11,259,165.41	6,502,099.42	11,278,090.88	18,925.47	0.2%
3) Other State Revenue		8300-8599	8,697,210.00	9,662,966.72	1,919,170.27	9,620,351.72	(42,615.00)	-0.4%
4) Other Local Revenue		8600-8799	8,758,715.00	8,149,546.23	3,777,956.04	8,139,429.72	(10,116.51)	-0.1%
5) TOTAL, REVENUES			108,108,151.00	122,832,982.36	64,523,729.44	122,309,276.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,577,374.00	49,384,162.00	26,522,297.95	48,975,714.00	408,448.00	0.8%
2) Classified Salaries		2000-2999	16,866,077.00	17,784,038.00	9,469,137.07	17,033,033.36	751,004.64	4.2%
3) Employee Benefits		3000-3999	31,740,841.00	32,360,133.00	15,725,548.74	31,803,391.00	556,742.00	1.7%
4) Books and Supplies		4000-4999	3,056,266.00	7,503,889.19	1,220,801.20	6,627,075.90	876,813.29	11.7%
5) Services and Other Operating Expenditures		5000-5999	13,365,809.00	15,325,628.28	5,683,413.75	15,591,242.17	(265,613.89)	-1.7%
6) Capital Outlay		6000-6999	87,000.00	87,000.00	11,248.47	87,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,085,282.00	6,035,888.00	68,517.42	5,865,871.00	170,017.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(174,733.00)	(100,437.00)	0.00	(103,204.00)	2,767.00	-2.8%
9) TOTAL, EXPENDITURES			120,603,916.00	128,380,301.47	58,700,964.60	125,880,123.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12,495,765.00)	(5,547,319.11)	5,822,764.84	(3,570,847.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
b) Transfers Out		7600-7629	0.00	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
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			12,380,066.00	3,609,361.00	0.00	1,760,053.00		

2020-21 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,699.00)	(1,937,958.11)	5,822,764.84	(1,810,794.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	12,119,568.94	12,119,568.94		12,119,568.94	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)								
			12,119,568.94	12,119,568.94		12,119,568.94		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			12,119,568.94	12,119,568.94		12,119,568.94		
2) Ending Balance, June 30 (E + F1e)								
			12,003,869.94	10,181,610.83		10,308,774.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	20,000.00	20,000.00		20,000.00		
Stores								
		9712	14,128.63	15,429.82		15,429.82		
Prepaid Items								
		9713	400,751.00	395,801.00		395,801.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	6,880,740.01	5,382,187.01		5,581,932.01		
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	1,049,727.00	512,071.00		514,100.00		
	0000	9780	349,572.00					
	0000	9780	700,155.00					
	0000	9780		512,071.00				
	0000	9780				514,100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	3,618,118.00	3,856,122.00		3,781,512.00		
Unassigned/Unappropriated Amount								
		9790	20,405.30	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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	34,854,503.00	39,516,782.00	24,159,700.00	43,161,374.00	3,644,592.00	9.2%
Education Protection Account State Aid - Current Year		8012	14,145,309.00	15,486,677.00	7,743,339.00	15,486,677.00	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	130,000.00	129,704.00	62,046.40	124,000.00	(5,704.00)	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	24,307,796.00	24,381,488.00	13,865,265.22	25,318,748.00	937,260.00	3.8%
Unsecured Roll Taxes		8042	2,094,000.00	2,094,304.00	1,945,400.36	1,966,000.00	(128,304.00)	-6.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,490,000.00	3,162,487.00	2,477,306.80	2,214,000.00	(948,487.00)	-30.0%
Education Revenue Augmentation Fund (ERAF)		8045	(533,000.00)	(146,686.00)	0.00	(4,069,000.00)	(3,922,314.00)	2674.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,336,967.00	4,389,943.00	2,071,445.93	4,323,000.00	(66,943.00)	-1.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,825,575.00	89,014,699.00	52,324,503.71	88,524,799.00	(489,900.00)	-0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,702,175.00	4,746,605.00	0.00	4,746,605.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,527,750.00	93,761,304.00	52,324,503.71	93,271,404.00	(489,900.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,822,101.00	1,822,101.00	(1,600.00)	1,822,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,524.00	190,252.00	(28,259.00)	190,252.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,334,302.00	1,571,052.18	859,077.43	1,564,003.18	(7,049.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	230,712.00	311,409.47	90,658.74	319,795.47	8,386.00	2.7%

2020-21 Second 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)
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	234,824.00	697,068.92	319,640.19	697,068.92	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	90,013.00	182,704.97	60,315.97	184,413.97	1,709.00	0.9%
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	222,000.00	6,484,576.87	5,202,266.09	6,500,456.34	15,879.47	0.2%
TOTAL, FEDERAL REVENUE			4,124,476.00	11,259,165.41	6,502,099.42	11,278,090.88	18,925.47	0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	302,982.00	302,982.00	302,982.00	302,982.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	2,029,428.00	1,957,165.00	413,986.51	1,869,881.00	(87,284.00)	-4.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	783,036.00	870,040.00	(87,003.96)	870,040.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,581,764.00	6,532,779.72	1,289,205.72	6,577,448.72	44,669.00	0.7%
TOTAL, OTHER STATE REVENUE			8,697,210.00	9,662,966.72	1,919,170.27	9,620,351.72	(42,615.00)	-0.4%

2020-21 Second 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,766,306.00	1,776,306.00	990,536.51	1,776,306.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,081,051.00	1,298,303.00	736,137.72	1,298,303.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,957,678.00	3,435,522.00	1,802,482.19	3,293,727.00	(141,795.00)	-4.1%
Interest		8660	156,000.00	156,000.00	43,933.55	156,000.00	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								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	649,526.00	476,209.23	204,866.07	652,651.72	176,442.49	37.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,146,154.00	1,005,206.00	0.00	960,442.00	(44,764.00)	-4.5%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,758,715.00	8,149,546.23	3,777,956.04	8,139,429.72	(10,116.51)	-0.1%
TOTAL, REVENUES			108,108,151.00	122,832,982.36	64,523,729.44	122,309,276.32	(523,706.04)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	42,032,755.00	41,905,313.00	22,141,720.29	41,472,299.00	433,014.00	1.0%
Certificated Pupil Support Salaries		1200	2,721,466.00	2,604,919.00	1,480,861.23	2,618,819.00	(13,900.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,657,750.00	4,689,833.00	2,784,367.33	4,700,499.00	(10,666.00)	-0.2%
Other Certificated Salaries		1900	165,403.00	184,097.00	115,349.10	184,097.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,577,374.00	49,384,162.00	26,522,297.95	48,975,714.00	408,448.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,830,958.00	3,866,302.00	1,948,619.45	3,787,016.00	79,286.00	2.1%
Classified Support Salaries		2200	6,186,353.00	6,672,903.00	3,549,106.18	6,257,845.00	415,058.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	1,262,503.00	1,264,913.00	766,924.72	1,248,603.00	16,310.00	1.3%
Clerical, Technical and Office Salaries		2400	3,720,357.00	3,792,238.00	2,162,280.13	3,764,177.00	28,061.00	0.7%
Other Classified Salaries		2900	1,865,906.00	2,187,682.00	1,042,206.59	1,975,392.36	212,289.64	9.7%
TOTAL, CLASSIFIED SALARIES			16,866,077.00	17,784,038.00	9,469,137.07	17,033,033.36	751,004.64	4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,665,290.00	12,603,932.00	4,158,359.45	12,624,157.00	(20,225.00)	-0.2%
PERS		3201-3202	3,422,900.00	3,623,804.00	2,007,248.10	3,489,872.00	133,932.00	3.7%
OASDI/Medicare/Alternative		3301-3302	2,037,554.00	2,124,964.00	1,130,354.17	2,056,939.00	68,025.00	3.2%
Health and Welfare Benefits		3401-3402	10,808,944.00	11,026,233.00	6,587,002.96	10,683,276.00	342,957.00	3.1%
Unemployment Insurance		3501-3502	33,174.00	33,587.00	17,838.10	33,005.00	582.00	1.7%
Workers' Compensation		3601-3602	1,258,351.00	1,273,375.00	677,512.40	1,251,758.00	21,617.00	1.7%
OPEB, Allocated		3701-3702	451,412.00	617,991.00	303,559.06	617,991.00	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	1,063,216.00	1,056,247.00	843,674.50	1,046,393.00	9,854.00	0.9%
TOTAL, EMPLOYEE BENEFITS			31,740,841.00	32,360,133.00	15,725,548.74	31,803,391.00	556,742.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	194,606.00	214,606.00	200,002.61	214,606.00	0.00	0.0%
Books and Other Reference Materials		4200	90,700.00	90,700.00	24,111.88	92,200.00	(1,500.00)	-1.7%
Materials and Supplies		4300	2,724,660.00	7,025,824.50	870,806.52	6,125,700.21	900,124.29	12.8%
Noncapitalized Equipment		4400	46,300.00	172,758.69	125,880.19	194,569.69	(21,811.00)	-12.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,056,266.00	7,503,889.19	1,220,801.20	6,627,075.90	876,813.29	11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,045,900.00	3,264,821.50	909,056.85	3,253,776.50	11,045.00	0.3%
Travel and Conferences		5200	300,894.00	340,289.00	145,175.97	366,345.00	(26,056.00)	-7.7%
Dues and Memberships		5300	29,275.00	30,775.00	26,750.77	32,300.00	(1,525.00)	-5.0%
Insurance		5400-5450	924,877.00	924,877.00	(79,960.31)	924,877.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386,125.00	2,386,125.00	908,911.93	2,386,125.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,041.00	1,653,695.00	599,686.41	1,663,195.00	(9,500.00)	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(289,763.00)	(275,945.00)	(9,173.12)	(276,945.00)	1,000.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	4,771,910.00	6,454,440.78	3,209,253.35	6,697,983.67	(243,542.89)	-3.8%
Communications		5900	543,550.00	546,550.00	(26,288.10)	543,585.00	2,965.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,365,809.00	15,325,628.28	5,683,413.75	15,591,242.17	(265,613.89)	-1.7%

2020-21 Second 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)
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	7,600.00	1,000.00	(1,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	12,000.00	12,000.00	3,648.47	11,000.00	1,000.00	8.3%
TOTAL, CAPITAL OUTLAY			87,000.00	87,000.00	11,248.47	87,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	54,042.00	(54,042.00)	New
Payments to County Offices		7142	6,037,175.00	5,987,769.00	23,265.00	5,763,710.00	224,059.00	3.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,832.00	4,394.00	2,263.41	4,394.00	0.00	0.0%
Other Debt Service - Principal		7439	43,275.00	43,725.00	42,989.01	43,725.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,085,282.00	6,035,888.00	68,517.42	5,865,871.00	170,017.00	2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(3.00)		
Transfers of Indirect Costs - Interfund		7350	(174,733.00)	(100,437.00)	0.00	(103,201.00)	2,764.00	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(174,733.00)	(100,437.00)	0.00	(103,204.00)	2,767.00	-2.8%
TOTAL, EXPENDITURES			120,603,916.00	128,380,301.47	58,700,964.60	125,880,123.43	2,500,178.04	1.9%

2020-21 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,380,066.00	3,766,434.00	0.00	1,930,261.00	(1,836,173.00)	-48.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
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	157,073.00	0.00	170,208.00	(13,135.00)	-8.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,380,066.00	3,609,361.00	0.00	1,760,053.00	1,849,308.00	-51.2%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
6546	Mental Health-Related Services	394,851.04
8150	Ongoing & Major Maintenance Account (RM,	1,784,684.95
9010	Other Restricted Local	3,402,396.02
Total, Restricted Balance		<u>5,581,932.01</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,485,590.00	2,057,099.44	225,884.88	2,091,808.00	34,708.56	1.7%
3) Other State Revenue		8300-8599	151,302.00	104,671.00	7,732.06	105,723.00	1,052.00	1.0%
4) Other Local Revenue		8600-8799	908,278.00	3,000.00	(2,269.34)	29,877.00	26,877.00	895.9%
5) TOTAL, REVENUES			3,545,170.00	2,164,770.44	231,347.60	2,227,408.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,362,001.00	755,005.00	185,819.86	750,578.00	4,427.00	0.6%
3) Employee Benefits		3000-3999	439,344.00	246,142.00	67,534.49	230,352.00	15,790.00	6.4%
4) Books and Supplies		4000-4999	23,500.00	23,500.00	15,437.39	26,500.00	(3,000.00)	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,669,825.00	984,102.00	207,094.04	1,056,598.00	(72,496.00)	-7.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	174,733.00	100,437.00	0.00	103,201.00	(2,764.00)	-2.8%
9) TOTAL, EXPENDITURES			3,669,403.00	2,109,186.00	475,885.78	2,167,229.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,233.00)	55,584.44	(244,538.18)	60,179.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	157,073.00	0.00	170,208.00	13,135.00	8.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	157,073.00	0.00	170,208.00		

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)			(124,233.00)	212,657.44	(244,538.18)	230,387.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	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)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(124,233.00)	212,657.44		230,387.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	8,320.00	212,657.44		230,387.00		
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	(132,553.00)	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	2,485,590.00	2,057,099.44	212,127.88	2,091,808.00	34,708.56	1.7%
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	13,757.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,485,590.00	2,057,099.44	225,884.88	2,091,808.00	34,708.56	1.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	151,302.00	104,671.00	7,732.06	105,723.00	1,052.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			151,302.00	104,671.00	7,732.06	105,723.00	1,052.00	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	905,278.00	0.00	(3,183.40)	26,877.00	26,877.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	914.06	3,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			908,278.00	3,000.00	(2,269.34)	29,877.00	26,877.00	895.9%
TOTAL, REVENUES			3,545,170.00	2,164,770.44	231,347.60	2,227,408.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,219,108.00	618,592.00	112,945.90	614,165.00	4,427.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	97,019.00	97,019.00	58,028.18	97,019.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,874.00	39,394.00	14,845.78	39,394.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,362,001.00	755,005.00	185,819.86	750,578.00	4,427.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	211,271.00	130,188.00	27,149.95	123,556.00	6,632.00	5.1%
OASDI/Medicare/Alternative		3301-3302	101,299.00	57,751.00	13,995.14	57,411.00	340.00	0.6%
Health and Welfare Benefits		3401-3402	86,535.00	39,986.00	21,338.99	32,759.00	7,227.00	18.1%
Unemployment Insurance		3501-3502	663.00	374.00	93.60	372.00	2.00	0.5%
Workers' Compensation		3601-3602	25,120.00	14,324.00	3,550.51	14,237.00	87.00	0.6%
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	14,456.00	3,519.00	1,406.30	2,017.00	1,502.00	42.7%
TOTAL, EMPLOYEE BENEFITS			439,344.00	246,142.00	67,534.49	230,352.00	15,790.00	6.4%
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	5,500.00	5,500.00	1,188.61	5,500.00	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	18,000.00	14,248.78	21,000.00	(3,000.00)	-16.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,500.00	23,500.00	15,437.39	26,500.00	(3,000.00)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	3,400.00	3,400.00	1,925.00	3,400.00	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	57,500.00	57,500.00	8,927.55	57,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,000.00	21,000.00	9,115.35	22,000.00	(1,000.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	1,587,205.00	901,482.00	186,706.14	972,978.00	(71,496.00)	-7.9%
Communications		5900	720.00	720.00	420.00	720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,669,825.00	984,102.00	207,094.04	1,056,598.00	(72,496.00)	-7.4%
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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	174,733.00	100,437.00	0.00	103,201.00	(2,764.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			174,733.00	100,437.00	0.00	103,201.00	(2,764.00)	-2.8%
TOTAL, EXPENDITURES			3,669,403.00	2,109,186.00	475,885.78	2,167,229.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	157,073.00	0.00	170,208.00	13,135.00	8.4%
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	157,073.00	0.00	170,208.00	13,135.00	8.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	157,073.00	0.00	170,208.00		

Resource	Description	2020/21 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	230,387.00
Total, Restricted Balance		<u>230,387.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	134,675.79	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	134,675.79	70,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,236.00	18,236.00	10,894.93	18,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,221.00	8,242.00	4,866.98	8,242.00	0.00	0.0%
4) Books and Supplies		4000-4999	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	700,000.00	411,707.64	806,528.00	(106,528.00)	-15.2%
6) Capital Outlay		6000-6999	1,427,380.00	7,762,101.00	7,007,852.37	10,601,598.00	(2,839,497.00)	-36.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,903,837.00	8,838,579.00	7,435,321.92	11,784,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,833,837.00)	(8,768,579.00)	(7,300,646.13)	(11,714,604.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,837.00)	(8,768,579.00)	(7,300,646.13)	(11,714,604.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	40,572,556.92	40,572,556.92		40,572,556.92	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)			40,572,556.92	40,572,556.92		40,572,556.92		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,572,556.92	40,572,556.92		40,572,556.92		
2) Ending Balance, June 30 (E + F1e)			38,738,719.92	31,803,977.92		28,857,952.92		
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			38,266,984.02	31,332,242.02		28,486,217.02		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated			471,735.90	471,735.90		371,735.90		
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	134,675.79	70,000.00	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%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	134,675.79	70,000.00	0.00	0.0%
TOTAL REVENUES			70,000.00	70,000.00	134,675.79	70,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	18,236.00	18,236.00	10,894.93	18,236.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,236.00	18,236.00	10,894.93	18,236.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,775.00	3,775.00	2,252.75	3,775.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,395.00	1,395.00	833.38	1,395.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,696.00	2,717.00	1,568.65	2,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	9.00	9.00	5.45	9.00	0.00	0.0%
Workers' Compensation		3601-3602	346.00	346.00	206.75	346.00	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			8,221.00	8,242.00	4,866.98	8,242.00	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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	700,000.00	411,707.64	806,528.00	(106,528.00)	-15.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	700,000.00	411,707.64	806,528.00	(106,528.00)	-15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,427,380.00	7,762,101.00	6,961,971.64	10,601,598.00	(2,839,497.00)	-36.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	45,880.73	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,427,380.00	7,762,101.00	7,007,852.37	10,601,598.00	(2,839,497.00)	-36.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,903,837.00	8,838,579.00	7,435,321.92	11,784,604.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	28,486,217.02
Total, Restricted Balance		<u>28,486,217.02</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,000.00	44,000.00	18,448.72	44,000.00	0.00	0.0%
5) TOTAL REVENUES			44,000.00	44,000.00	18,448.72	44,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	4,700.00	308,200.00	(295,000.00)	-2234.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			13,200.00	13,200.00	4,700.00	308,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,800.00	30,800.00	13,748.72	(264,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,800.00	30,800.00	13,748.72	(264,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	533,599.91	533,599.91		533,599.91	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)			533,599.91	533,599.91		533,599.91		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,599.91	533,599.91		533,599.91		
2) Ending Balance, June 30 (E + F1e)			564,399.91	564,399.91		269,399.91		
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	71,348.53	71,348.53		71,348.53		
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			493,051.38	493,051.38		198,051.38		
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,883.03	4,000.00	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								
Mitigation/Developer Fees		8681	40,000.00	40,000.00	16,565.69	40,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,000.00	44,000.00	18,448.72	44,000.00	0.00	0.0%
TOTAL, REVENUES			44,000.00	44,000.00	18,448.72	44,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	4,700.00	307,000.00	(295,000.00)	-2458.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,200.00	13,200.00	4,700.00	308,200.00	(295,000.00)	-2234.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			13,200.00	13,200.00	4,700.00	308,200.00		

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

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	71,348.53
Total, Restricted Balance		<u>71,348.53</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	216,115.25	550,000.00	0.00	0.0%
5) TOTAL, REVENUES			550,000.00	550,000.00	216,115.25	550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			550,000.00	550,000.00	216,115.25	550,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,380,066.00	3,766,434.00	0.00	1,930,261.00	1,836,173.00	48.8%
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			(12,380,066.00)	(3,766,434.00)	0.00	(1,930,261.00)		

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)			(11,830,066.00)	(3,216,434.00)	216,115.25	(1,380,261.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,606,386.73	15,606,386.73		15,606,386.73	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)			15,606,386.73	15,606,386.73		15,606,386.73		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,606,386.73	15,606,386.73		15,606,386.73		
2) Ending Balance, June 30 (E + F1e)			3,776,320.73	12,389,952.73		14,226,125.73		
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	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	3,776,320.73	12,389,952.73		14,226,125.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	54,139.40	150,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	400,000.00	400,000.00	161,975.85	400,000.00	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			550,000.00	550,000.00	216,115.25	550,000.00	0.00	0.0%
TOTAL REVENUES			550,000.00	550,000.00	216,115.25	550,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
To: General Fund/CSSF		7612	12,380,066.00	3,766,434.00	0.00	1,930,261.00	1,836,173.00	48.8%
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			12,380,066.00	3,766,434.00	0.00	1,930,261.00	1,836,173.00	48.8%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,380,066.00)	(3,766,434.00)	0.00	(1,930,261.00)		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2020-21 Second Interim
Bond Interest and Redemption 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	81,951.90	121,708.11	0.00	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	38,670.29	83,031.65	0.00	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	8,947,458.33	14,064,732.23	0.00	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	9,068,080.52	14,269,471.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,278,209.62	15,278,209.62	15,275,425.03	15,278,209.62	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			15,278,209.62	15,278,209.62	15,275,425.03	15,278,209.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,008,737.63)	(1,008,737.63)	(6,207,344.51)	(1,008,737.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(1,008,737.63)	(6,207,344.51)	(1,008,737.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,559,005.45	13,559,005.45		13,559,005.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,559,005.45	13,559,005.45		13,559,005.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,559,005.45	13,559,005.45		13,559,005.45		
2) Ending Balance, June 30 (E + F1e)			12,550,267.82	12,550,267.82		12,550,267.82		
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			2,087.49	2,087.49		2,087.49		
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	12,548,180.33	12,548,180.33		12,548,180.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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								
All Other Federal Revenue		8290	121,708.11	121,708.11	81,951.90	121,708.11	0.00	0.0%
TOTAL, FEDERAL REVENUE			121,708.11	121,708.11	81,951.90	121,708.11	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	83,031.65	83,031.65	38,670.29	83,031.65	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			83,031.65	83,031.65	38,670.29	83,031.65	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	13,370,229.23	7,933,569.02	13,370,229.23	0.00	0.0%
Unsecured Roll		8612	640,503.00	640,503.00	712,453.83	640,503.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	283,748.91	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,000.00	54,000.00	17,686.57	54,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,064,732.23	14,064,732.23	8,947,458.33	14,064,732.23	0.00	0.0%
TOTAL, REVENUES			14,269,471.99	14,269,471.99	9,068,080.52	14,269,471.99		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	8,354,876.40	8,354,876.40	9,340,700.00	8,354,876.40	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,801,625.11	6,801,625.11	5,853,124.28	6,801,625.11	0.00	0.0%
Debt Service - Interest		7438	121,708.11	121,708.11	81,600.75	121,708.11	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)			15,278,209.62	15,278,209.62	15,275,425.03	15,278,209.62	0.00	0.0%
TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	15,275,425.03	15,278,209.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	2,087.49
Total, Restricted Balance		<u>2,087.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,359,600.00	915,752.00	579,453.14	915,752.00	0.00	0.0%
5) TOTAL, REVENUES			3,359,600.00	915,752.00	579,453.14	915,752.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,599,679.00	1,237,448.00	392,367.18	1,156,016.00	81,432.00	6.6%
3) Employee Benefits		3000-3999	731,997.00	614,128.00	190,916.23	559,894.00	54,234.00	8.8%
4) Books and Supplies		4000-4999	100,000.00	84,500.00	20,421.88	64,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	419,188.00	399,870.00	19,306.50	399,870.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,850,864.00	2,315,946.00	623,011.79	2,180,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			508,736.00	(1,400,194.00)	(43,558.65)	(1,264,528.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			508,736.00	(1,400,194.00)	(43,558.65)	(1,264,528.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,627,856.43	1,627,856.43		1,627,856.43	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)			1,627,856.43	1,627,856.43		1,627,856.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,856.43	1,627,856.43		1,627,856.43		
2) Ending Net Position, June 30 (E + F1e)			2,136,592.43	227,662.43		363,328.43		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,136,592.43	227,662.43		363,328.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	5,562.82	15,000.00	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								
All Other Fees and Contracts		8689	3,344,600.00	900,752.00	573,890.32	900,752.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,359,600.00	915,752.00	579,453.14	915,752.00	0.00	0.0%
TOTAL, REVENUES			3,359,600.00	915,752.00	579,453.14	915,752.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	52,972.00	28,873.00	5,047.80	29,750.00	(877.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	413,348.00	413,348.00	246,883.17	413,348.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,903.00	27,583.00	15,892.86	27,964.00	(381.00)	-1.4%
Other Classified Salaries		2900	1,106,456.00	767,644.00	124,543.35	684,954.00	82,690.00	10.8%
TOTAL, CLASSIFIED SALARIES			1,599,679.00	1,237,448.00	392,367.18	1,156,016.00	81,432.00	6.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,900.00	12,900.00	0.00	12,900.00	0.00	0.0%
PERS		3201-3202	285,658.00	228,846.00	78,614.40	211,528.00	17,318.00	7.6%
OASDI/Medicare/Alternative		3301-3302	117,422.00	89,706.00	30,137.08	83,031.00	6,675.00	7.4%
Health and Welfare Benefits		3401-3402	250,541.00	225,913.00	71,415.54	210,152.00	15,761.00	7.0%
Unemployment Insurance		3501-3502	792.00	611.00	198.22	568.00	43.00	7.0%
Workers' Compensation		3601-3602	30,347.00	23,467.00	7,518.72	21,815.00	1,652.00	7.0%
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	34,337.00	32,685.00	3,032.27	19,900.00	12,785.00	39.1%
TOTAL, EMPLOYEE BENEFITS			731,997.00	614,128.00	190,916.23	559,894.00	54,234.00	8.8%
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	54,000.00	35,000.00	10,506.37	35,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	46,000.00	29,500.00	9,915.51	29,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100,000.00	64,500.00	20,421.88	64,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,220.00	17,220.00	9,625.00	17,220.00	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	59,525.00	59,525.00	0.00	59,525.00	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	267,563.00	253,745.00	57.77	253,745.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,000.00	66,500.00	7,523.73	66,500.00	0.00	0.0%
Communications		5900	2,880.00	2,880.00	2,100.00	2,880.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			419,188.00	399,870.00	19,306.50	399,870.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,850,864.00	2,315,946.00	623,011.79	2,180,280.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,162,681.00	2,115,049.00	900,824.97	2,116,192.00	1,143.00	0.1%
5) TOTAL, REVENUES			2,162,681.00	2,115,049.00	900,824.97	2,116,192.00		
B. EXPENSES								
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 Expenses		5000-5999	1,855,197.00	1,614,926.00	1,037,114.00	1,580,574.00	34,352.00	2.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,855,197.00	1,614,926.00	1,037,114.00	1,580,574.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			307,484.00	500,123.00	(136,289.03)	535,618.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			307,484.00	500,123.00	(136,289.03)	535,618.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,493,147.81	2,493,147.81		2,493,147.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,147.81	2,493,147.81		2,493,147.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,493,147.81	2,493,147.81		2,493,147.81		
2) Ending Net Position, June 30 (E + F1e)			2,800,631.81	2,993,270.81		3,028,765.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			2,800,631.81	2,993,270.81		3,028,765.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	25,000.00	7,832.24	25,000.00	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								
In-District Premiums/Contributions		8674	2,146,681.00	2,090,049.00	892,992.73	2,091,192.00	1,143.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,162,681.00	2,115,049.00	900,824.97	2,116,192.00	1,143.00	0.1%
TOTAL, REVENUES			2,162,681.00	2,115,049.00	900,824.97	2,116,192.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,855,197.00	1,614,926.00	1,037,114.00	1,580,574.00	34,352.00	2.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,855,197.00	1,614,926.00	1,037,114.00	1,580,574.00	34,352.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,855,197.00	1,614,926.00	1,037,114.00	1,580,574.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,415.24	9,415.24	9,025.39	9,415.24	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,415.24	9,415.24	9,025.39	9,415.24	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	61.71	61.71	61.71	61.71	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.06	4.06	4.06	4.06	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	65.77	65.77	65.77	65.77	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,481.01	9,481.01	9,091.16	9,481.01	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,801,145.00	8,137,023.00	3,586,454.00	9,205,153.00	7,472,728.00	7,803,219.00	12,358,882.00	18,623,320.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	2,091,513.00	2,091,513.00	7,636,392.00	4,917,782.00	3,764,723.00	7,636,393.00	3,764,723.00	1,709,101.00
8020-8079	Property Taxes	330,102.00	230,049.00	330,863.00	2,198,475.00	4,555,589.00	4,905,839.00	7,870,547.00	299,246.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Federal Revenue	9,423.00	8,803.00	4,911,952.00	387,280.00	33,592.00	525,872.00	625,176.00	1,417.00
8300-8599	Other State Revenue	0.00	0.00	1,195,095.00	(388,557.00)	611,362.00	501,271.00	0.00	0.00
8600-8799	Other Local Revenue	245,414.00	199,680.00	479,670.00	33,471.00	549,533.00	259,726.00	2,010,462.00	350,399.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,676,452.00	2,530,045.00	14,553,972.00	7,148,451.00	9,514,799.00	13,829,101.00	14,270,908.00	2,360,163.00
C. DISBURSEMENTS									
Certificated Salaries		579,083.00	4,337,238.00	4,396,191.00	4,280,277.00	4,278,423.00	4,377,964.00	4,273,122.00	4,683,716.00
2000-2999	Classified Salaries	624,899.00	1,324,021.00	1,519,397.00	1,560,755.00	1,401,824.00	1,727,781.00	1,310,459.00	1,430,679.00
3000-3999	Employee Benefits	1,900,730.00	2,331,571.00	2,332,803.00	2,292,911.00	2,235,304.00	2,407,719.00	2,224,511.00	2,088,369.00
4000-4999	Books and Supplies	21,343.00	202,464.00	255,635.00	271,016.00	231,585.00	102,256.00	136,502.00	254,932.00
5000-5999	Services	648,658.00	447,732.00	760,617.00	862,185.00	1,356,159.00	955,256.00	652,808.00	1,453,861.00
6000-6599	Capital Outlay	0.00	3,648.00	0.00	7,600.00	0.00	0.00	0.00	0.00
7000-7499	Other Outgo	922.00	0.00	42,920.00	932.00	239.00	23,265.00	239.00	67,289.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,775,635.00	8,646,674.00	9,307,563.00	9,275,676.00	9,503,533.00	9,594,241.00	8,597,641.00	9,978,846.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not In Treasury	(151,381.00)	44,719.00	20,993.00	(79,116.00)	(62,985.00)	185,476.00	(190,614.00)	0.00
9200-9299	Accounts Receivable	10,837,847.00	1,715,411.00	190,274.00	1,313,057.00	335,964.00	13,356.00	(345,910.00)	(175,119.00)
9310	Due From Other Funds	0.00	0.00	0.00	4,440,251.00	0.00	0.00	0.00	0.00
9320	Stores	0.00	4,124.00	1,017.00	385.00	1,155.00	1,045.00	275.00	0.00
9330	Prepaid Expenditures	0.00	0.00	0.00	300,529.00	0.00	0.00	0.00	0.00
9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,686,466.00	1,764,254.00	212,284.00	5,975,106.00	274,134.00	199,877.00	(536,249.00)	(175,119.00)
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	5,112,169.00	102,442.00	10,367.00	1,284,158.00	(38,108.00)	(166.00)	(2,073.00)	(1,044.00)
9610	Due To Other Funds	0.00	0.00	0.00	3,583,671.00	0.00	0.00	0.00	0.00
9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	Unearned Revenues	0.00	0.00	0.00	647,621.00	0.00	0.00	0.00	0.00
9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,112,169.00	102,442.00	10,367.00	5,515,450.00	(38,108.00)	(166.00)	(2,073.00)	(1,044.00)
Nonoperating									
9910	Suspense Clearing	(139,236.00)	(95,752.00)	170,373.00	(64,856.00)	6,983.00	120,760.00	1,125,347.00	0.00
TOTAL BALANCE SHEET ITEMS		5,435,061.00	1,566,060.00	372,290.00	394,800.00	319,225.00	320,803.00	591,171.00	(174,075.00)
E. NET INCREASE/DECREASE (B - C + D)		4,335,878.00	(4,550,569.00)	5,618,699.00	(1,732,425.00)	330,491.00	4,555,663.00	6,264,438.00	(7,792,758.00)
F. ENDING CASH (A + E)		8,137,023.00	3,586,454.00	9,205,153.00	7,472,728.00	7,803,219.00	12,358,882.00	18,623,320.00	10,830,562.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
	10,830,562.00	10,875,540.00	6,705,153.00	748,627.00				
B. RECEIPTS								
LCOFF/Revenue Limit Sources								
Principal Apportionment	6,558,885.00	805,847.00	795,383.00	0.00	16,875,796.00		58,648,051.00	58,648,051.00
Property Taxes	2,457,938.00	4,351,721.00	560,409.00	1,785,971.00			29,876,749.00	29,876,749.00
Miscellaneous Funds	0.00	0.00	0.00	4,746,605.00			4,746,605.00	4,746,605.00
Federal Revenue	784,240.00	67,775.00	4,001.00	3,918,559.88			11,278,090.88	11,278,090.88
Other State Revenue	677,457.00	110,588.00	0.00	6,913,135.72			9,620,351.72	9,620,351.72
Other Local Revenue	297,863.00	303,203.00	343,643.00	3,066,365.72			8,139,429.72	8,139,429.72
Interfund Transfers In	0.00	0.00	0.00	1,930,261.00			1,930,261.00	1,930,261.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	10,776,383.00	5,639,134.00	1,703,436.00	22,360,898.32	16,875,796.00	0.00	124,239,538.32	124,239,537.32
C. DISBURSEMENTS								
Certificated Salaries	4,721,515.00	4,796,300.00	4,714,912.00	3,536,974.00			48,975,715.00	48,975,714.00
Classified Salaries	1,493,932.00	1,506,571.00	1,473,425.00	1,659,290.36			17,033,033.36	17,033,033.36
Employee Benefits	2,095,880.00	2,114,330.00	2,087,862.00	7,691,401.00			31,803,391.00	31,803,391.00
Books and Supplies	340,129.00	249,960.00	391,750.00	4,169,503.90			6,627,075.90	6,627,075.90
Services	1,450,523.00	1,114,519.00	862,394.00	5,026,531.17			15,591,242.17	15,591,242.17
Capital Outlay	0.00	(54,639.00)	1,928.00	128,463.00			87,000.00	87,000.00
Other Outgo	321,282.00	45,798.00	178,269.00	5,081,512.00			5,762,667.00	5,762,667.00
Interfund Transfers Out	0.00	0.00	0.00	170,208.00			170,208.00	170,208.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	10,423,261.00	9,772,839.00	9,710,540.00	27,463,883.43	0.00	0.00	126,050,332.43	126,050,331.43
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	0.00	0.00	0.00	0.00			(232,908.00)	
Accounts Receivable	(308,752.00)	(33,838.00)	49,884.00	(7,864,252.00)			5,727,922.00	
Due From Other Funds	0.00	0.00	0.00	0.00			4,440,251.00	
Stores	0.00	0.00	0.00	0.00			8,001.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			300,529.00	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL	(308,752.00)	(33,838.00)	49,884.00	(7,864,252.00)	0.00	0.00	10,243,795.00	
Liabilities and Deferred Inflows								
Accounts Payable	(608.00)	2,844.00	(694.00)	(3,655,230.00)			2,814,057.00	
Due To Other Funds	0.00	0.00	(2,000,000.00)	(9,000,000.00)			(7,416,329.00)	
Current Loans	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	0.00	0.00	0.00	0.00			647,621.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL	(608.00)	2,844.00	(2,000,694.00)	(12,655,230.00)	0.00	0.00	(3,954,651.00)	
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00			1,123,619.00	
TOTAL BALANCE SHEET ITEMS	(308,144.00)	(36,682.00)	2,050,578.00	4,790,978.00	0.00	0.00	15,322,065.00	
E. NET INCREASE/DECREASE (B - C + D)	44,978.00	(4,170,387.00)	(5,956,526.00)	(312,007.11)	16,875,796.00	0.00	13,511,270.89	(1,810,794.11)
F. ENDING CASH (A + E)	10,875,540.00	6,705,153.00	748,627.00	436,619.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							17,312,415.89	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melina Nguyen Telephone: 408-227-8300
Title: Director, Business Services E-mail: mnguyen@oakgrovesd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	126,050,331.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,218,622.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	164,140.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	87,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	48,119.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	170,208.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				469,467.21
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				114,362,241.55

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	118,459,863.36	12,492.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	118,459,863.36	12,492.55
B. Required effort (Line A.2 times 90%)	106,613,877.02	11,243.30
C. Current year expenditures (Line I.E and Line II.B)	114,362,241.55	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	11,243.30
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	100.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,402,277.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 92,791,870.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.74%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,282,229.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,131,713.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	461,340.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,910,282.59
9. Carry-Forward Adjustment (Part IV, Line F)	746,285.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,656,568.25

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,804,896.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,478,293.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,336,024.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	138,914.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	164,140.21
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	540,801.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	848,494.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	277,368.98
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,271,582.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,064,028.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	110,925,425.34

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 7.13%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 7.80%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,910,282.59</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(164,602.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B19); zero if negative	<u>746,285.66</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>746,285.66</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>746,285.66</u>

Approved indirect cost rate: 6.31%
Highest rate used in any program: 6.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,471,173.18	92,830.00	6.31%
01	3210	1,060,595.00	66,923.00	6.31%
01	3215	503,672.00	31,781.00	6.31%
01	3310	1,704,391.00	107,547.00	6.31%
01	3311	9,560.00	603.00	6.31%
01	3315	68,717.00	4,336.00	6.31%
01	3327	109,635.00	6,917.00	6.31%
01	4035	300,814.47	18,981.00	6.31%
01	4127	180,798.97	3,615.00	2.00%
01	4203	683,400.92	13,668.00	2.00%
01	6010	179,674.50	8,983.00	5.00%
01	6500	16,264,772.00	1,026,256.00	6.31%
01	6512	362,902.04	22,899.00	6.31%
01	6546	209,475.96	12,433.00	5.94%
01	7420	717,887.00	45,298.00	6.31%
01	7810	204,722.72	12,918.00	6.31%
01	8150	2,924,326.00	184,524.00	6.31%
13	5310	1,498,784.00	74,939.00	5.00%
13	5320	565,244.00	28,262.00	5.00%

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	88,524,799.00	3.61%	91,722,953.00	-2.40%	89,522,207.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	1,760,343.00	-1.63%	1,731,637.00	-1.16%	1,711,571.00
4. Other Local Revenues	8600-8799	5,459,292.00	-1.20%	5,393,927.00	2.97%	5,554,392.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,930,261.00	-100.00%	0.00	0.00%	3,517,103.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(22,533,719.00)	0.01%	(22,536,927.00)	-4.35%	(21,556,126.00)
6. Total (Sum lines A1 thru A5c)		75,318,976.00	1.55%	76,489,590.00	3.19%	78,927,147.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,592,916.00		40,432,155.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				839,239.00		260,259.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,592,916.00	2.12%	40,432,155.00	0.64%	40,692,414.00
2. Classified Salaries						
a. Base Salaries				9,195,617.00		11,681,677.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,486,060.00		104,814.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,195,617.00	27.04%	11,681,677.00	0.90%	11,786,491.00
3. Employee Benefits	3000-3999	19,938,939.00	5.48%	21,031,536.00	4.90%	22,061,614.00
4. Books and Supplies	4000-4999	1,963,683.36	-1.11%	1,941,825.00	0.22%	1,946,025.00
5. Services and Other Operating Expenditures	5000-5999	6,950,620.75	1.92%	7,083,833.00	-1.73%	6,961,364.00
6. Capital Outlay	6000-6999	75,000.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,619.00	0.00%	79,619.00	0.00%	79,619.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,763,716.00)	0.00%	(1,763,716.00)	0.00%	(1,763,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	170,208.00	0.00%	170,208.00	0.00%	170,208.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(6,000,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		76,202,887.11	-1.93%	74,732,137.00	7.06%	80,009,019.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(883,911.11)		1,757,453.00		(1,081,872.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,610,753.93		4,726,842.82		6,484,295.82
2. Ending Fund Balance (Sum lines C and D1)		4,726,842.82		6,484,295.82		5,402,423.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	431,230.82		241,197.00		51,159.82
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		1,434,038.00
d. Assigned	9780	514,100.00		363,698.00		279,759.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,781,512.00		3,461,480.00		3,637,467.00
2. Unassigned/Unappropriated	9790	0.00		2,417,920.82		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,726,842.82		6,484,295.82		5,402,423.82

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						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,781,512.00		3,461,480.00		3,637,467.00
c. Unassigned/Unappropriated	9790	0.00		2,417,920.82		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,781,512.00		5,879,400.82		3,637,467.00
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.						
Revenues budget for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2021-22 and 2022-23 include step increases in addition to the loss of net certificated FTE's due to declining enrollment and reclassifications of positions funded by the CARES Act. Explanation for B2d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act. Additionally, MYP includes other decreases in the amount of \$6,000,000 and \$2,000,000 in fiscal year 2021-22 and 2022-23, respectively, as per approved Board Resolution #1341-06/20, resolution to identify and implement an expenditure reduction plan. Fiscal year 2022-23 also includes a committed reservation for the lower possible funded COLA, recommended by School Services of California from the COLA used in FCMAT calculator.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,746,605.00	0.00%	4,746,605.00	0.00%	4,746,605.00
2. Federal Revenues	8100-8299	11,100,090.88	-65.25%	3,857,562.00	0.00%	3,857,562.00
3. Other State Revenues	8300-8599	7,860,008.72	-12.48%	6,879,183.00	0.00%	6,879,183.00
4. Other Local Revenues	8600-8799	2,680,137.72	-48.44%	1,381,835.00	0.00%	1,381,835.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,533,719.00	0.01%	22,536,927.00	-4.35%	21,556,126.00
6. Total (Sum lines A1 thru A5c)		48,920,561.32	-19.46%	39,402,112.00	-2.49%	38,421,311.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,382,798.00		9,157,597.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(225,201.00)		131,842.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,382,798.00	-2.40%	9,157,597.00	1.44%	9,289,439.00
2. Classified Salaries						
a. Base Salaries				7,837,416.36		5,280,861.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,556,555.36)		94,874.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,837,416.36	-32.62%	5,280,861.00	1.80%	5,375,735.00
3. Employee Benefits	3000-3999	11,864,452.00	-9.42%	10,747,035.00	3.37%	11,109,644.00
4. Books and Supplies	4000-4999	4,663,392.54	-67.00%	1,539,107.00	0.00%	1,539,107.00
5. Services and Other Operating Expenditures	5000-5999	8,640,621.42	-22.06%	6,734,818.00	0.00%	6,734,818.00
6. Capital Outlay	6000-6999	12,000.00	0.00%	12,000.00	0.00%	12,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,786,252.00	0.00%	5,786,252.00	0.00%	5,786,252.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,660,512.00	-16.12%	1,392,870.00	0.00%	1,392,870.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,847,444.32	-18.45%	40,650,540.00	1.45%	41,239,865.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(926,883.00)		(1,248,428.00)		(2,818,554.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,508,815.01		5,581,932.01		4,333,504.01
2. Ending Fund Balance (Sum lines C and D1)		5,581,932.01		4,333,504.01		1,514,950.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,581,932.01		4,333,504.01		1,514,950.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,581,932.01		4,333,504.01		1,514,950.01

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						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Revenues budget for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act. Explanation for B2d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act.

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	93,271,404.00	3.43%	96,469,558.00	-2.28%	94,268,812.00
2. Federal Revenues	8100-8299	11,278,090.88	-64.22%	4,035,562.00	0.00%	4,035,562.00
3. Other State Revenues	8300-8599	9,620,351.72	-10.49%	8,610,820.00	-0.23%	8,590,754.00
4. Other Local Revenues	8600-8799	8,139,429.72	-16.75%	6,775,762.00	2.37%	6,936,227.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,930,261.00	-100.00%	0.00	0.00%	3,517,103.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		124,239,537.32	-6.72%	115,891,702.00	1.26%	117,348,458.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,975,714.00		49,589,752.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				614,038.00		392,101.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,975,714.00	1.25%	49,589,752.00	0.79%	49,981,853.00
2. Classified Salaries						
a. Base Salaries				17,033,033.36		16,962,538.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,495.36)		199,688.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,033,033.36	-0.41%	16,962,538.00	1.18%	17,162,226.00
3. Employee Benefits	3000-3999	31,803,391.00	-0.08%	31,778,571.00	4.38%	33,171,258.00
4. Books and Supplies	4000-4999	6,627,075.90	-47.47%	3,480,932.00	0.12%	3,485,132.00
5. Services and Other Operating Expenditures	5000-5999	15,591,242.17	-11.37%	13,818,651.00	-0.89%	13,696,182.00
6. Capital Outlay	6000-6999	87,000.00	0.00%	87,000.00	0.00%	87,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,865,871.00	0.00%	5,865,871.00	0.00%	5,865,871.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(103,204.00)	259.33%	(370,846.00)	0.00%	(370,846.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	170,208.00	0.00%	170,208.00	0.00%	170,208.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(6,000,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		126,050,331.43	-8.46%	115,382,677.00	5.08%	121,248,884.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,810,794.11)		509,025.00		(3,900,426.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,119,568.94		10,308,774.83		10,817,799.83
2. Ending Fund Balance (Sum lines C and D1)				10,817,799.83		6,917,373.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	431,230.82		241,197.00		51,159.82
b. Restricted	9740	5,581,932.01		4,333,504.01		1,514,950.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		1,434,038.00
d. Assigned	9780	514,100.00		363,698.00		279,759.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,781,512.00		3,461,480.00		3,637,467.00
2. Unassigned/Unappropriated	9790	0.00		2,417,920.82		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,308,774.83		10,817,799.83		6,917,373.83

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 (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,781,512.00		3,461,480.00		3,637,467.00
c. Unassigned/Unappropriated	9790	0.00		2,417,920.82		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,781,512.00		5,879,400.82		3,637,467.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		5.10%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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 (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,025.39		8,919.24		8,761.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		126,050,331.43		115,382,677.00		121,248,884.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		126,050,331.43		115,382,677.00		121,248,884.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,781,509.94		3,461,480.31		3,637,466.52
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,781,509.94		3,461,480.31		3,637,466.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(276,945.00)	0.00	(103,201.00)				
Other Sources/Uses Detail					1,930,261.00	170,208.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,000.00	0.00	103,201.00	0.00				
Other Sources/Uses Detail					170,208.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,930,261.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		

Second Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	253,745.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	276,945.00	(276,945.00)	103,201.00	(103,201.00)	2,100,469.00	2,100,469.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2020-21)				
District Regular	9,415.24	9,415.24		
Charter School	0.00	0.00		
Total ADA	9,415.24	9,415.24	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	9,412.01	9,415.24		
Charter School				
Total ADA	9,412.01	9,415.24	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	9,069.78	8,916.29		
Charter School				
Total ADA	9,069.78	8,916.29	-1.7%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	9,368	9,353		
Charter School				
Total Enrollment	9,368	9,353	-0.2%	Met
1st Subsequent Year (2021-22)				
District Regular	9,403	9,243		
Charter School				
Total Enrollment	9,403	9,243	-1.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	9,285	9,080		
Charter School				
Total Enrollment	9,285	9,080	-2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2020-21, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	9,928	10,305	
Charter School			
Total ADA/Enrollment	9,928	10,305	96.3%
Second Prior Year (2018-19)			
District Regular	9,522	9,877	
Charter School			
Total ADA/Enrollment	9,522	9,877	96.4%
First Prior Year (2019-20)			
District Regular	9,415	9,757	
Charter School	0		
Total ADA/Enrollment	9,415	9,757	96.5%
		Historical Average Ratio:	96.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	9,025	9,353		
Charter School	0			
Total ADA/Enrollment	9,025	9,353	96.5%	Met
1st Subsequent Year (2021-22)				
District Regular	8,919	9,243		
Charter School				
Total ADA/Enrollment	8,919	9,243	96.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	8,762	9,080		
Charter School				
Total ADA/Enrollment	8,762	9,080	96.5%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	89,014,699.00		
1st Subsequent Year (2021-22)	88,944,379.00	91,722,953.00	3.1%	Not Met
2nd Subsequent Year (2022-23)	85,965,633.00	89,522,207.00	4.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF Revenues for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and using the FMCAT LCFF calculator, which takes in new assumptions from Governor's Proposed Budget. COLA has been restored for fiscal year 2021-22 and 2022-23, as compared to 2020-21 First Interim, which resulted in increases in revenues.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	73,407,549.38	80,306,419.54	91.4%
Second Prior Year (2018-19)	74,024,884.90	80,654,685.70	91.8%
First Prior Year (2019-20)	74,467,341.33	80,236,707.98	92.8%
	Historical Average Ratio:		92.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.0% to 95.0%	89.0% to 95.0%	89.0% to 95.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	68,727,472.00	76,032,679.11	90.4%	Met
1st Subsequent Year (2021-22)	73,145,368.00	74,561,929.00	98.1%	Not Met
2nd Subsequent Year (2022-23)	74,540,519.00	79,838,811.00	93.4%	Met

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

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

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

Explanation:
(required if NOT met)

Fiscal Year 2021-22 includes other adjustments in the amount of (\$6,000,000) as a reduction line item, as per approved Board Resolution #1341-06/20, a resolution to identify and implement an expenditure reduction plan. Once a reduction plan is identified and budgeted expenditures are reduced accordingly, the ratio of unrestricted salaries and benefits to total unrestricted expenditures will be 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2020-21)	11,259,165.41	11,278,090.88	0.2%	No
1st Subsequent Year (2021-22)	4,022,895.00	4,035,562.00	0.3%	No
2nd Subsequent Year (2022-23)	4,022,895.00	4,035,562.00	0.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2020-21)	9,662,966.72	9,620,351.72	-0.4%	No
1st Subsequent Year (2021-22)	8,616,684.00	8,610,820.00	-0.1%	No
2nd Subsequent Year (2022-23)	8,600,737.00	8,590,754.00	-0.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2020-21)	8,149,546.23	8,139,429.72	-0.1%	No
1st Subsequent Year (2021-22)	6,806,285.00	6,775,762.00	-0.4%	No
2nd Subsequent Year (2022-23)	6,925,348.00	6,936,227.00	0.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2020-21)	7,503,889.19	6,627,075.90	-11.7%	Yes
1st Subsequent Year (2021-22)	4,316,255.00	3,480,932.00	-19.4%	Yes
2nd Subsequent Year (2022-23)	4,322,170.00	3,485,132.00	-19.4%	Yes

Explanation:
(required if Yes)

Expenditures have been adjusted to reflect reduction in supplemental support aligned with the decreased in unduplicated pupil count. Additionally, subsequent year expenditures have decreased from removal any restricted carryovers and one-time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2020-21)	15,325,628.28	15,591,242.17	1.7%	No
1st Subsequent Year (2021-22)	13,387,263.00	13,818,651.00	3.2%	No
2nd Subsequent Year (2022-23)	13,191,499.00	13,696,182.00	3.8%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	29,071,678.36	29,037,872.32	-0.1%	Met
1st Subsequent Year (2021-22)	19,445,864.00	19,422,144.00	-0.1%	Met
2nd Subsequent Year (2022-23)	19,548,980.00	19,562,543.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	22,829,517.47	22,218,318.07	-2.7%	Met
1st Subsequent Year (2021-22)	17,703,518.00	17,299,583.00	-2.3%	Met
2nd Subsequent Year (2022-23)	17,513,669.00	17,181,314.00	-1.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,468,107.00	3,469,532.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,469,532.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
 (required if NOT met
 and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	5.1%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.7%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(883,911.11)	76,202,887.11	1.2%	Not Met
1st Subsequent Year (2021-22)	1,757,453.00	74,732,137.00	N/A	Met
2nd Subsequent Year (2022-23)	(1,081,872.00)	80,009,019.00	1.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **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)

The District has reduced budgets that will not materialize unique to current distance learning environment in the current year. These costs will be a one-time savings and will be added back to fiscal year 2021-22 for multi-year planning purposes.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	10,308,774.83	Met
1st Subsequent Year (2021-22)	10,817,799.83	Met
2nd Subsequent Year (2022-23)	6,917,373.83	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	436,619.89	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (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. Subsequent Years, Form MYPI, Line F2, if available.)	9,025	8,919	8,762
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

No

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	126,050,331.43	115,382,677.00	121,248,884.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	126,050,331.43	115,382,677.00	121,248,884.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,781,509.94	3,461,480.31	3,637,466.52
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,781,509.94	3,461,480.31	3,637,466.52

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2020-21)	(2021-22)	(2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,781,512.00	3,461,480.00	3,637,467.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	2,417,920.82	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,781,512.00	5,879,400.82	3,637,467.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	5.10%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,781,509.94	3,461,480.31	3,637,466.52
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

District is authorized to make temporary inter-fund transfers to meet its obligations, should the need arises, amongst Fund 01, 13, and 40.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(22,607,812.00)	(22,533,719.00)	-0.3%	(74,093.00)	Met
1st Subsequent Year (2021-22)	(22,682,183.00)	(22,536,927.00)	-0.6%	(145,256.00)	Met
2nd Subsequent Year (2022-23)	(21,822,808.00)	(21,556,126.00)	-1.2%	(266,682.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	3,766,434.00	1,930,261.00	-48.8%	(1,836,173.00)	Not Met
1st Subsequent Year (2021-22)	1,849,413.00	0.00	-100.0%	(1,849,413.00)	Not Met
2nd Subsequent Year (2022-23)	9,796,797.00	3,517,103.00	-64.1%	(6,279,694.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	157,073.00	170,208.00	8.4%	13,135.00	Met
1st Subsequent Year (2021-22)	157,073.00	170,208.00	8.4%	13,135.00	Met
2nd Subsequent Year (2022-23)	157,073.00	170,208.00	8.4%	13,135.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Both combination of changes in multi-year LCFF COLA funded assumptions to reducing budgets that will not materialize unique to current distance learning environment has changed the amount of transfers from Special Reserve Fund to meet all obligations. The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	Varies	Fund 01	Objects 7438 and 7439	43,769
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	252,333,242
Supp Early Retirement Program	On-Going	General Fund 01		
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 1XXX-2XXXX	1,084,381

Other Long-term Commitments (do not include OPEB):

TOTAL:				253,461,392

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	49,572	47,281	1,755	1,568
Certificates of Participation				
General Obligation Bonds	14,914,873	15,105,113	18,245,644	17,191,303
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	14,964,445	15,152,394	18,247,399	17,192,871
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	26,020,152.00	26,020,152.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	26,020,152.00	26,020,152.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 01, 2018	Jul 01, 2018

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	2,389,931.00	2,389,931.00
1st Subsequent Year (2021-22)	2,389,931.00	2,389,931.00
2nd Subsequent Year (2022-23)	2,389,931.00	2,389,931.00
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)	617,991.00	617,991.00
1st Subsequent Year (2021-22)	512,071.00	514,100.00
2nd Subsequent Year (2022-23)	362,949.00	363,698.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	0.00	617,991.00
1st Subsequent Year (2021-22)	512,071.00	514,100.00
2nd Subsequent Year (2022-23)	362,949.00	363,698.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	67	67
1st Subsequent Year (2021-22)	58	58
2nd Subsequent Year (2022-23)	35	35

4. Comments:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to until age of 65, whichever comes first.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	257,867.00	257,867.00
b.	0.00	0.00

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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2020-21)	2,090,049.00	2,091,192.00
a. 1st Subsequent Year (2021-22)	2,090,049.00	2,091,192.00
a. 2nd Subsequent Year (2022-23)	2,090,049.00	2,091,192.00

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

b. Current Year (2020-21)	2,090,049.00	2,091,192.00
b. 1st Subsequent Year (2021-22)	2,090,049.00	2,091,192.00
b. 2nd Subsequent Year (2022-23)	2,090,049.00	2,091,192.00

4. Comments:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	510.7	479.2	475.2	470.2

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	No	No
	7,918,137	7,918,137	7,918,137
	Varies	Varies	Varies
	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	714,885	758,323	836,814
	1.4%	1.3%	1.6%

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	No	No
	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	340.6	326.1	326.1	326.1

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

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

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

203,042

7. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
2,295,354	2,295,354	2,295,354
Varies	Varies	Varies
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
300,062	324,867	287,610
1.5%	1.6%	1.4%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	52.0	51.0	51.0	51.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	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	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	874,710	874,710	874,710
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (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	86,205	104,986	80,559
3. Percent change in step and column over prior year	1.1%	1.4%	1.1%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	240,661	240,661	240,661
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

District CBO has retired as of December 2020. District is currently in the process of replacing the position.

End of School District Second Interim Criteria and Standards Review
