

Rescue Union School District

2-Mar-21

	Green Valley	Frontier	Lake Forest	Frontier	Jackson	Lakeview	Rescue		Pleasant Grove	Frontier	Marina Village	Tot.
TR. KDG	17	18	17		20	21	21					114
KDG.*	36	67	44		57	68	57					329
FIRST	49	50	56		55	68	54					332
SECOND	38	78	51		65	68	69					369
THIRD	46		56	62	67	65	57					353
FOURTH	36		54	83	78	70	58					379
FIFTH	51		59	74	56	75	60					375
SIXTH									124	79	180	383
SEVENTH									118	71	213	402
EIGHTH									125	76	223	424
SDC			20						19			
*Frontier		213		219						226		658
TOTAL	273		357		398	435	376		386		616	3503

**Low Housing Projection 2017-18	Variance
100	14
389	-60
348	-16
349	20
362	-9
363	16
393	-18
393	-10
348	54
438	-14
0	20
0	658
3483	20

**Projected enrollment is from Table 10 of the Demographic Study

NPS 4

ENROLLMENT HISTORY

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
2020/2021	3445	3438	3436	3441	3470	3484	3490	3503			
2019/2020	NA	3611	3608	3609	3636	3652	3653	3666	NA	NA	NA
2018/2019	3606	3619	3635	3638	3643	3691	3698	3694	3692	3692	3683
2017/2018	NA	3624	3632	3642	3655	3685	3688	3682	3684	3679	3672
2016/2017	3723	3709	3723	3731	3734	3774	3792	3792	3786	3794	3766
2015/2016	3666	3658	3673	3673	3676	3686	3707	3717	3734	3740	3733
2014/2015	3690	3697	3699	3702	3712	3735	3753	3771	3772	3775	N/A
2013/2014	3797	3775	3770	3776	3774	3797	3804	3821	3823	3825	N/A
2012/2013	3889	3902	3895	3900	3893	3885	3912	3919	3920	3929	N/A
2011/2012	3984	3984	3989	3995	3995	4002	4019	4024	4032	4038	N/A
2010/2011	4124	4088	4070	4071	4074	4083	4092	4099	4097	4095	N/A
2009/2010	4173	4123	4115	4116	4113	4119	4122	4121	4112	4115	4110
2008/2009	4176	4105	4104	4106	4115	4110	4095	4091	4097	4099	4117
2007/2008	4093	4079	4090	4094	4091	4097	4110	4096	4101	4085	4082
2006/2007	3916	3905	3918	3927	3934	3933	3952	3967	3964	3972	3973

Diff 2019-2020 2020-2021 173 172 168 166 168 163 163

Avg Diff

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: COVID Update

BACKGROUND:

RUSD continues working closely with El Dorado County Public Health, El Dorado County Office of Education, and California Department of Public Health as we navigate this school year. Due to this continued collaboration, the success of our hybrid model, and the success of our health and safety protocols, Rescue Union School District Board of Trustees had adopted a calendar to transition our district to full time in-person learning by March 1 at the December Board meeting.

CDPH then disseminated a revised guidance on January 14, 2021 that was a public health directive applying to all public and private schools operating in California. The directives within the document precluded our district from opening fully, as the one requirement to keep all children's seats at least 4 feet from one another was not possible in our classrooms. The mandate as it was written made it so our district must remain in hybrid status for the time being. They then created a process by which districts could apply for a Safety Review to see if they could open fully despite the inability to adhere to the 4-foot rule. When that process came out it was apparent that any district that was open at all for in-person instruction would not be able to apply. It was geared toward districts still in complete distance learning format.

Since that point in time, CDPH revised the Letter of Intent form so that districts such as ours could apply for a Safety Review by the CDPH Safety Team. They also clarified how to measure 4 feet between chairs. It is to be measured from the mid-point of the center of the back of a chair to the mid-point of the center of the next chair. We audited classrooms at the schools and determined that we could indeed bring students back full time and fulfill the 4-foot requirement. This determination put the RUSD Board's action in place, to start full time in-person instruction at all sites on March 4, 2021.

STATUS:

Teachers and staff worked incredibly hard to completely reconfigure classrooms to adhere to the 4-foot requirements. Classrooms were measured, tables and extra furniture was removed from classrooms, so that as many students as possible could be brought back to full time instruction. The first day for full time instruction was March 4.

FISCAL IMPACT:

The Mitigation of Learning Loss funding will be utilized to cover costs of our programs offered

BOARD GOALS:

Board Focus Goal I - STUDENT NEEDS

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.
- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

Information Only

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **School Calendar for 2021-2022**

BACKGROUND:

Annually, a District Calendar Committee is convened to discuss calendar options. A teacher, a classified representative, and a parent from each site were recommended to be on the District committee and confidential staff also participated.

STATUS:

Under the guidance of the Assistant Superintendent of Curriculum and Instruction, the committee has prepared a recommended calendar for 2021-2022, which includes emergency closure make-up days. RUFT has ratified the recommended calendar. We are awaiting a review and recommendation from CSEA's field director in accordance with their 610 policy; however, we expect the calendar to be recommend for approval.

FISCAL IMPACT:

NA

BOARD GOAL(S):

Board Focus Goal I – STUDENT NEEDS

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment
- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and researched-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal III – COMMUNICATION/COMMUNITY INVOLVEMENT:

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District community.

RECOMMENDATION:

The District recommends that the RUSD Board of Trustees approve the 2021-2022 calendar.



RESCUE UNION SCHOOL DISTRICT

2021-2022 School Calendar

Board Approved

"Educating for the Future, Together"

DRAFT



First Day /Last Day of Classes
 Holiday
 Minimum Day
 Early Release Staff Dev / Collaboration
 Staff Development (students do not attend)
 Emergency School Closure Make-Up Days

AUG '21				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

SEP				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

OCT				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

NOV				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

DEC				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

9 Staff Development Day (Students do not attend)
10 Teacher Work Day (Students do not attend)
11 FIRST DAY OF CLASSES

6 Labor Day
23-24 Parent Teacher Conference (Minimum Day-Middle Schools)
29 Minimum Days-All Schools

4 Staff Development Day (students do not attend)
29 Minimum Days-All Schools

5 Teacher Prep. Report Cards (Minimum Day- All Schools)
5 END FIRST TRIMESTER
11 Veterans Day (observed)
12 School Closed
17 Early Release - Middle Schools only
15-19 Parent Teacher Conference (Minimum Day - Elem. Schools)
22-26 Thanksgiving Break

17 Minimum Day-All Schools
20 Winter Break Begins

JAN '22				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

FEB				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				

MAR				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

APR				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

MAY				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

1 New Year's Day
4 Winter Break Ends
17 Martin Luther King Jr. Day

14 Lincoln's Day (observed)
21 President's Day (Washington's Day observed)
25 Teacher Prep. Report Cards (Minimum Day-All Schools)
25 END SECOND TRIMESTER

11-15 Spring Break
18 Potential Emergency School Closure Make-Up Day

20 Teacher Prep. Report Cards (Minimum Day-All Schools)
27 LAST DAY OF CLASSES (Minimum Day-All Schools)
27 END THIRD TRIMESTER
30 Memorial Day
31 Potential Emergency School Closure Make-Up Days

Elementary Minimum Days (11)	
OCT 29	FEB 28
NOV 5, 15-19	MAY 20, 26
DEC 17	
Minimum Day Dismissal Grades K-5 - 12:45	

Early Release Days	
Every Wednesday All Schools	
Beginning August 18	
Dismissal Grades K-5 - 2:00 p.m.	
(Kindergarten starting Sept 20)	
Dismissal Grades 6-8- 1:05 p.m.	

Middle School Minimum Days (8)	
OCT 29	DEC 17
SEP 23-24	FEB 25
NOV 5	MAY 20, 27
Minimum Day Dismissal Grades 6-8 - 11:40	

ITEM#: 5
DATE: March 09, 2021

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Fiscal Year 2020-21 2nd Interim Budget Update**

BACKGROUND:

All California school districts are required to submit a Second Interim Report to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years.

STATUS:

The Fiscal Year 2020-21 2nd Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficit in 20-21, a budget surplus in 21-22 and then an increasing deficit in 22-23. Although, the Fiscal Year 2020-21 Budget shows the District is able to meet its financial obligations for the current and two subsequent years; however, the District's reserves will be used to meet the budget shortfall.

FISCAL IMPACT:

The Fiscal Year 2020-21 Budget projects a deficit of \$978,969 that includes one-time activities, which will be discussed during the presentation.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% reserve level.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve the 2nd Interim update to the Fiscal Year 2020-21 Budget.



Rescue Union School District

2020-21 2nd Interim Budget

March 9, 2021

Board of Trustees

Nancy Brownell, President

Michael Gordon, Vice-President

Tagg Neal, Member

Suzanna George, Member

Kim White, Member



Rescue USD Budget Information and Timelines

- This presentation is a user-friendly summary of the budget proposed for adoption at 2nd interim.
 - ⊕ Documents in official “SACS” format included.
- The 2nd interim budget reflects the 1st interim budget from December with updated revenues and expenses, which includes carry-over funds, updated revenue allocations, revised student enrollment numbers, and staffing changes.
- Financial Cycle for 2020-21
 - ⊕ June Budget Update – June 2021
 - ⊕ Final Actual Financials – September 2021
 - ⊕ Audit Report – Winter (December/January) 2021/22



Assumptions

- There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments, approved by the board, are made throughout the course of the year.
- This presentation document is showing activities including revenues and expenses from the general fund (01), unless noted otherwise.



RUSD Enrollment History

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
2020-21	3,445	3,438	3,436	3,441	3,462	3476	3489	3498			(168)
2019-20	3,595	3,611	3,608	3,609	3,636	3,652	3,653	3,666			(14)
2018-19	3,598	3,619	3,635	3,638	3,643	3,691	3,698	3,694	3,692	3,680	1
2017-18	3,605	3,624	3,623	3,641	3,655	3,679	3,688	3,682	3,684	3,679	(115)
2016-17	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	54
2015-16	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	(35)
2014-15	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	(50)
2013-14	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	(104)
2012-13	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	(109)
2011-12	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	(57)
2010-11	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	(20)
2009-10	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	16
2008-09	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	14
2007-08	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	113
2006-07	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	187
2005-06	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	78
2004-05	3,670	3,658	3,653	3,661	3,661	3,698	3,703	3,712	3,717	3,707	

Narrative – The district primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students.

This table shows the historical enrollment with a color spectrum of green for higher numbers down to red for lower numbers. Enrollment for 2020-21 is down from the ending amount in 19-20, and month-to-month enrollment for 20-21 is down approximately 168 students from the prior year.



Summary of Enrollment to ADA

Enrollment & Attendance	2004-05 ADA	2005-06 ADA	2006-07 ADA	2007-08 ADA	2008-09 ADA	2009-10 ADA	2010-11 ADA	2011-12 ADA	2012-13 ADA	2013-14 ADA
CBEDS Enrollment	3,695	3,811	3,936	4,089	4,108	4,116	4,065	3,993	3,899	3,773
ADA	3,543.79	3,635.33	3,784.71	3,946.89	4,000.99	3,878.54	3,953.78	3,897.40	3,782.17	3,677.77
ADA/CBEDS Ratio	95.91%	95.39%	96.16%	96.52%	97.40%	94.23%	97.26%	97.61%	97.00%	97.48%
Enrollment & Attendance	2014-15 ADA	2015-16 ADA	2016-17 ADA	2017-18 ADA	2018-19 ADA	2019-20 ADA	2020-21 Based on PY ADA	2021-22 Est. ADA	2022-23 Est. ADA	2023-24 Est. ADA
CBEDS Enrollment	3,700	3,672	3,720	3,629	3,632	3,610	3,462	3,425	3,403	3,392
ADA	3,600.00	3,565.67	3,615.12	3,522.13	3,519.26	3,490.30	No ADA	3,305.14	3,283.90	3,273.29
ADA/CBEDS Ratio	97.30%	97.10%	97.18%	97.06%	96.90%	96.68%	Calculated	96.50%	96.50%	96.50%

ADA LCFF Funding Summary	2019-20 Funded ADA	2020-21 Funded ADA	2021-22 Funded ADA	2022-23 Est. ADA	2023-24 Est. ADA
CY ADA (w/o Other Programs)	3,490.30	3,490.30	3,305.14	3,283.90	3,273.29
Prior Year ADA	3,519.26	3,490.30	3,490.30	3,305.14	3,283.90
Gain (loss) in ADA	(28.96)	0.00	(185.16)	(21.24)	(10.61)
Funded ADA (>CY or PY)	3,519.26	3,490.30	3,490.30	3,305.14	3,283.90
Gain (Loss) in funded ADA	(2.87)	(28.96)	0.00	(185.16)	(21.24)

Narrative - Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Rescue USD, the ADA figure historically averages between 96% to 97% of the average enrollment.

Since ADA is such an important part of the district's income base, the projection of ADA for this fiscal year is an integral part in projecting the district's income. Even small fluctuations in the district's ADA can mean tens-of-thousands of dollars as a gain or loss of income.

The district is funded on the greater of current or prior year ADA. For 2020-21, due to COVID no ADA will be calculated and the 19-20 ADA will be used in its place.

Note: ADA numbers include non-public school students and exclude EDCOE Programs.



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d	e	f	g	h	i
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA	Base Funding per ADA	GSA Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
			=b+c		=e* 10.4%	= (e + f) * 20% * 17.92%	= e + f + g	= d * h
TK - 3	1,487.33	8.46	1,495.79	\$ 7,702	\$ 801	\$ 305	\$ 8,808	\$ 13,174,543
4 - 6	1,121.79	11.02	1,132.81	\$ 7,818		\$ 280	\$ 8,098	\$ 9,173,720
7 - 8	877.46	13.08	890.55	\$ 8,050		\$ 289	\$ 8,339	\$ 7,425,858
Total	3,486.58	32.56	3,519.15					\$ 29,774,121

1st Step – Determine the Total District ADA – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

2nd Step – Calculate the ADA Funding – The district ADA is now multiplied by the Base Grant with add-ons for Grade Span Adjustment (GSA), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count).

3rd Step – Determine the Total Funding – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total LCFF Funding amount.

Finally, the district transfers to the COE an agreed amount for ADA that are in COE programs.

j	k	l	m	n	o
ADA Funding	Add-on Transportation	Add-on TIIG	Total Amount	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= i			= j + k + l		= m + n
\$ 29,774,121	\$ 434,285	\$ 149,072	\$ 30,357,478	\$ (216,912)	\$ 30,140,566



2020-21

Restricted Programs - Federal

Federal	Title I, Part A	Special Education IDEA	Special Education IDEA - Mental Health	Title II Part A	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic Enrichment	Medi-Cal Billing	Total
Estimated Award	274,223	261,773	84,177	67,524	17,732	21,019	55,000	781,448
PY Deferred Revenue	-	-		3,421	768	-	29,243	33,432
Contributions/Transfers	-	812,303		-	-	-	-	
Total Available	274,223	1,074,076	84,177	70,945	18,500	21,019	84,243	814,880
Budgeted Expense	(274,223)	(1,074,076)	(84,177)	(70,945)	(18,500)	(21,019)	(46,716)	(1,589,655)
Carryover	-	-	-	-	-	-	37,527	37,527

■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (41% Free/Reduced) and Rescue (18% FR) are allocated Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention for those students academically struggling

■ Federal Special Education

- ⊕ Revenue and contribution pay for salary and benefits of Special Education Paraeducators and Mental Health services.

■ Title II, Part A

- ⊕ Funds are being directed toward Social Emotional Learning and professional development services.

■ Title III – Immigrant Ed / LEP

- ⊕ Funds are used to support English Language Learners.

■ Title IV – Student Support & Academic Enrichment

- ⊕ New categorical funds which will be used to support Social Emotional Learning activities.

■ Medi-Cal Billing

- ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



2020-21 Restricted Programs

State Accounts

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	Lottery - Instructional Materials	Special Education	Special Ed ERMHS	Classified Employee Prof Dev Grant (One-time)	Low Performing Student Block Grant (One-Time)	Ongoing & Major Maintenance (3%)	Career Tech Ed Incentive Grant
Award Amount	542,521	5,413,649	185,312	1,071,750	167,534	-	-	-	61,933
Prior Year Carryover	660,311	-	384,946	-	-	11,245	169,472	-	13,981
Req Transfer/Other	-	-	-	-	-	-	-	2,513,330	-
Contribution From GF	-	-	-	2,336,671	13,286	-	-	-	-
Total Available	1,202,831	5,413,649	570,258	3,408,421	180,820	11,245	169,472	2,513,330	75,914
Expense	(424,652)	(5,413,649)	(191,179)	(3,408,421)	(180,820)	(11,245)	(169,472)	(2,513,330)	(35,993)
Carryover	778,180	-	379,079	-	-	-	-	-	39,921

■ Lottery (Non-prop 20)

- ⊕ Estimated funding of \$150 per ADA
- ⊕ Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.

■ Education Protection Act (EPA)

- ⊕ Proposition 55 was passed to continue sales/income taxes to backfill potential cuts to education funding. No new funding was received with this act. These funds are used for teacher salaries and benefits.

■ Lottery (Prop 20) – Instructional Materials

- ⊕ Estimated funding of \$49 per ADA
- ⊕ Funds are used for instructional materials.

■ State Special Education

- ⊕ Total district expenses for special education are \$4.7M, the district only receives \$1.5M (33%) and the remaining \$3.1M (67%) is a contribution from the unrestricted general fund.

■ Classified Employee Professional Dev Grant

- ⊕ One-time funds allocated for classified staff training focusing on safety, and academic achievement.

■ Low Performing Student Block Grant

- ⊕ One-time funds allocated to support those students who are not part of the Unduplicated Pupil Count but performed below “Met Standards” on state testing

■ SPED – Education Related Mental Health Services (ERMHS)

- ⊕ Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.

■ Ongoing & Major Maintenance

- ⊕ The District is required to increase the contribution to 3% of expenditures toward Routine Repair and Maintenance.

■ Career Tech Education Incentive Grant

- ⊕ Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.



2020-21 Restricted Programs Local Accounts

Flexibility Accounts	Board Allocated Facility Activities (One-time)	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	-	628,302	77,601	602,151	2,244,272	-
Reserves/Carryover	175,305	-	-	-	-	459,557
Other Income	-	39,700	-	812,150	-	70,126
Req Transfers	(175,305)	-	1,030,182	434,285	-	-
Total Available	0	668,002	1,107,783	1,848,586	2,244,272	529,683
Expense	-	(668,002)	(1,107,783)	(1,848,586)	(2,244,272)	(529,683)
<i>Carryover</i>	<i>0</i>	-	-	-	-	-

■ Facility Activities

- ⊕ The board approved allocation of \$1.25M in reserves for the purpose of deferred maintenance projects, the remaining balance is being used on high priority needs such as roofs, and water intrusion.

■ Education Technology

- ⊕ Costs including IT staff, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

■ Supplemental Grant

- ⊕ District receives a 20% LCFF increase for each student who is identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17% of the district's population qualify. These funds must be shown to improve educational services directly to those students.

■ Home-to-School Transportation

- ⊕ Home to school transportation services do not receive direct funds from the state under LCFF.
- ⊕ Budget reflects the purchase of the electric buses.

■ Operations – Custodial, Grounds, Utilities

- ⊕ Operation costs including custodial and grounds staffing, supplies, equipment and utility costs.

■ Site Donation/Fundraisers

- ⊕ Site accounts include all fundraising and donations collected during the year. Revenues are not recognized until received and expenses are budgeted to assume use of all carryover and revenues received so these accounts generally increase significantly through the budget process as activities occur.



2020-21

COVID FUNDS (One-time)

COVID FUNDS	Federal 3210 Elementary & Secondary School Emergency Relief (ESSER)	Federal 3215 Learning Loss Mitigation Paid from Governor's Emergency Education Relief (GEER)	Federal 3220 Learning Loss Mitigation Paid from Coronavirus Relief (CR) Fund	State 7388 COVID 19 Response Funds Senate Bill 117	State 7420 Learning Loss Mitigation Paid from State General Fund	Federal 3212 Elementary & Secondary School Emergency Relief (ESSER II)	Total
Spending Timeline	Sept 30, 2022	Sept 30, 2022	Dec 30, 2020	None	June 30, 2021	Sept 30, 2023	
Estimated Award	232,256	201,945	1,167,352		259,102	921,744	2,782,399
Carry-over	-	-	-	35,725	-	-	35,725
Contributions/Transfers	-	-	-	-	-	-	-
Total Available	232,256	201,945	1,167,352	35,725	259,102	921,744	2,818,124
Budgeted Expense	(232,256)	(201,945)	(1,167,352)	(35,725)	(259,102)	(921,744)	(2,818,124)
Carryover	-	-	-	-	-	-	-

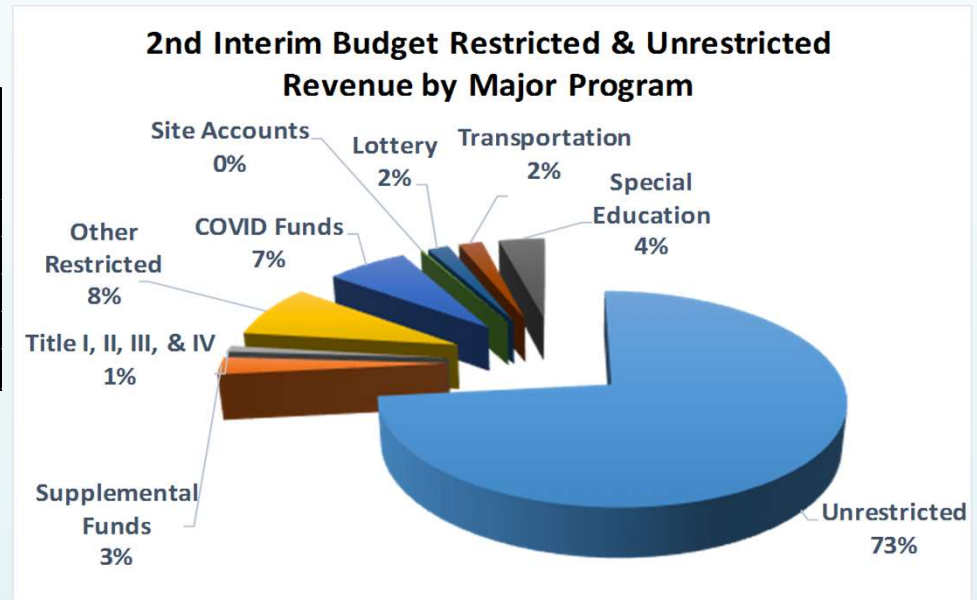
- COVID funds required to be used for approved activities including:
 - ⊕ Address Learning Loss
 - ⊕ Provide additional academic services
 - ⊕ Address health and safety concerns
 - ⊕ Technology for in-person or distance learning
 - ⊕ Provides integrated supports to address learning barriers and training to teachers and parents, access to school meals, or socio-emotional programs.

- Primary budgeted use of funds
 - ⊕ Additional staffing and substitutes (\$867k)
 - ⊕ RISE Summer School (\$296k)
 - ⊕ Fuel Ed Program (\$750k)
 - ⊕ Technology, custodial supplies, and equipment (\$905k)
- Possible Additional Funding coming
 - ⊕ State in Person Learning Grant \$998k
 - ⊕ State Expanded Learning Opportunity Grant \$2.1M



Income Summary

Income	2020-21 1st Interim Budget	2020-21 2nd Interim Budget	Change
LCFF Entitlement	30,325,861	30,357,478	31,617
Federal Income	2,375,063	3,319,099	944,036
Other State Income	3,361,346	3,380,267	18,921
Local Income	3,350,728	3,487,115	136,387
Total	39,412,998	40,543,959	1,130,961



- **LCFF increase of \$31k**
 - ⊕ Updated UPP student count – \$31k
- **Federal Income increase of \$944k**
 - ⊕ COVID funds ESSER II (One-Time) - \$923k
 - ⊕ MediCal Billing Increase - \$15k
 - ⊕ Federal Allocations Updated - \$6k
- **Other State Income increase of \$18k**
 - ⊕ Allocations Updated – \$18k
- **Local Income increase of \$136k**
 - ⊕ Increase of Facility use funds - \$95k
 - ⊕ CTEIG Allocation Updated -\$25k
 - ⊕ SPED Allocation Updated – (\$27k)
 - ⊕ Site Fundraisers not budgeted until received – \$42k

Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



Expenditure Assumptions

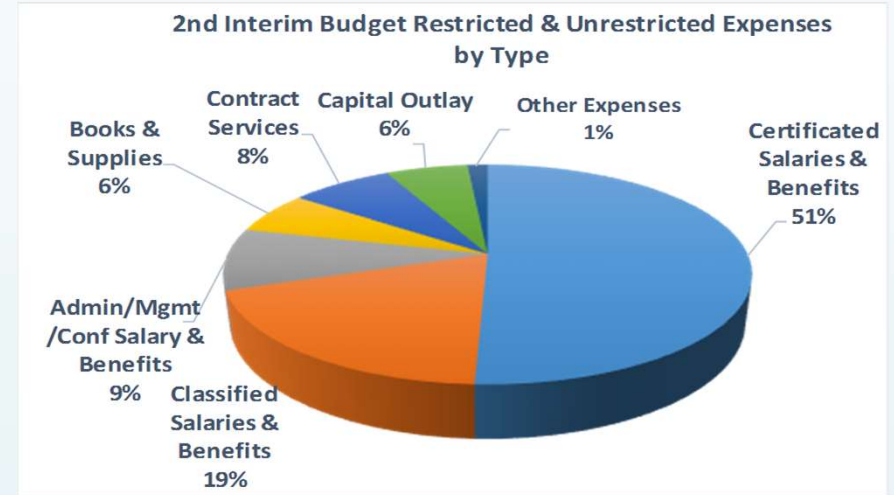
- Salaries and benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- Where possible, actual expense figures were used for supply, contract, and other expenditures; otherwise estimates were used based on past usage with COLA increases.



Expenditure Summary

Expenditures	2020-21 1st Interim Budget	2020-21 2nd Interim Budget	Change
Salaries & Benefits	32,379,507	32,739,568	360,062
Books & Supplies	2,166,801	2,565,978	399,177
Contract Services	2,911,295	3,103,700	192,405
Capital Outlay	2,283,965	2,501,570	217,605
Other Expenses/Transfer Out	596,204	612,113	15,909
Total	40,337,772	41,522,929	1,185,157

- **Salary and Benefits increase of \$360k**
 - ⊕ Certificated Staffing Changes – \$257k
 - Academic Recovery Teachers/ RISE/ Nurse – \$257k
 - ⊕ Classified Staffing Changes – \$21k
 - RISE \$62k / Misc. Adjustment Subs. OT, LOA's (\$41k)
 - ⊕ Benefit Specific Changes – \$81k
 - Changes related to the adjustments above – \$81k
- **Book and Supplies increase of \$399k**
 - ⊕ Site Fundraiser (Not budgeted till funds received) - \$40k
 - ⊕ COVID Activities ESSER II Funds - \$346k
 - ⊕ Transportation supplies - \$10k
- **Contract Services increase of \$192k**
 - ⊕ Contracted Behavior Services - \$46k
 - ⊕ Insurance/ Utilities/ Curriculum Software - \$56k
 - ⊕ Election Costs - \$7k
 - ⊕ Sped NPS Services, OT Contract - \$19k
 - ⊕ Repairs/Rentals/Other – \$54k
 - ⊕ Categorical Accounts/ Misc. – \$10k



Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district's budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district's unrestricted funds.

- **Capital Outlay increase of \$217k**
 - ⊕ Gold Carts MV and JK - \$10k (partial cost being paid from PTC and Insurance claim)
 - ⊕ COVID Expense Chromebooks - \$150k
 - ⊕ Transportation Yard Update - \$41k
 - ⊕ Roofing M&O - \$16k
- **Other Activities increase of \$15k**
 - ⊕ EDCOE provided Special Education services - \$23k
 - ⊕ Food Service Transfer – (\$10k)
 - ⊕ School of the Blind - \$3k



Budget Summary

	2020-21 1st Interim Budget			2020-21 2nd Interim Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	32,038,240	7,374,758	39,412,998	32,174,760	8,369,200	40,543,960
Total Expenditures	27,803,657	12,534,116	40,337,773	27,943,072	13,579,856	41,522,929
Excess/(Deficiency)	4,234,583	(5,159,358)	(924,774)	4,231,687	(5,210,657)	(978,969)
Other Financing Sources	(4,443,849)	4,443,849	0	(4,563,051)	4,563,051	0
Net Inc/Dec to Fund Bal	(209,266)	(715,509)	(924,774)	(331,364)	(647,606)	(978,969)
Beginning Balance	6,234,727	1,104,133	7,338,860	6,234,727	1,104,133	7,338,860
Ending Balance	6,025,462	388,624	6,414,085	5,903,364	456,527	6,359,891

Unrestricted 20-21 2nd Interim Budget Adjusted for One-time Items

Narrative – The district is anticipating unrestricted deficit spending of \$331k in 2020-21 at 2nd Interim Budget. When adjusted for one-time revenues and expenses the unrestricted budget shows an ongoing surplus of \$185k, down \$22k from 1st Interim from increased Utility and Liability Insurance Costs.

	<i>Unrestricted</i>	<i>Adjustment for one-time Items</i>	<i>On-going Unrestricted</i>
Total Revenue	32,174,760	(964,265)	31,210,495
Total Expenditures	27,943,072	(1,268,773)	26,674,300
Excess/(Deficiency)	4,231,687	304,508	4,536,196
Other Financing Sources	(4,563,051)	232,331	(4,330,720)
Net Increase /Decrease	(331,364)	536,839	205,476



Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2021-22		2022-23	
Ongoing (Deficit) Balance from Previous Year		\$205,476		\$698,209
Additional LCFF Revenue (COLA Increase)	\$1,125,249		\$373,401	
Loss of Revenue for ADA Decrease	(\$39,515)		(\$1,619,715)	
Local Revenues - Facility Use / Transportation	\$160,000		\$0	
Total Revenue Changes		\$1,245,734		(\$1,246,314)
Salary Schedule Step & Column Increases (Includes contributions to restricted accounts for step/column)	(\$579,419)		(\$572,220)	
On-going Categorically Funded Staff (Low Performing Block Grant)	(\$160,242)		\$0	
EDCOE Special Ed Transportation Cost Increase	(\$42,635)		(\$68,151)	
Other Adjustments	\$99,106		\$0	
STRs & PERs Increased Rates	(\$69,811)		(\$489,890)	
Total Expense Changes		(\$753,001)		(\$1,130,260)
Updated On-Going Surplus (Deficit)		\$698,209		(\$1,678,365)
Beginning Fund Balance		\$5,903,364		\$6,601,572
Updated On-Going Surplus (Deficit)		\$698,209		(\$1,678,365)
Ending Fund Balance		\$6,601,572		\$4,923,207

Narrative – The district will enjoy a slight reprieve from the deficit in 21/22 with a 3.84% COLA and small decrease in STRS rates. The district will also appreciate a small 1.28% COLA in 22/23. The district recognizes a growing deficit in out years due to declining enrollment and an ongoing increase in pension costs. Additionally, the ongoing budget does not reflect future needs including refresh/replacement of instructional technology, modernization of facilities, replacement of buses, etc.

District reserves are currently sufficient to cover the ongoing deficit; however, the district should be conservative when making financial decisions. When opportunities arise for cost savings, the district should evaluate priorities of need versus savings.

NOTE: This multi-year projection shows sufficient reserves to meet the 3% required minimum in 2022-23.



Multi-Year Projection

	2020-21	2021-22	2022-23
Revenues & Other Financing Sources	40,543,960	36,787,329	35,542,010
Expenditures & Other Financing Uses	41,522,929	36,096,510	37,226,770
Net Increase (Decrease) to Fund Balance	(978,969)	690,819	(1,684,760)
Beginning Fund Balance	7,338,860	6,359,891	7,050,710
Ending Fund Balance	6,359,891	7,050,710	5,365,950
Required Economic Reserve of 3%	1,245,688	1,082,895	1,116,803
Projected District Reserve Level	15.32%	19.53%	14.41%

	2020-21		2021-22		2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	27,611,709	12,932,251	28,135,178	8,652,151	26,713,215	8,828,795
Expenditures & Other Financing Uses	27,943,072	13,579,856	27,436,969	8,659,541	28,391,580	8,835,190
Net Increase (Decrease) to Fund Balance	(331,364)	(647,606)	698,209	(7,390)	(1,678,365)	(6,395)
Beginning Fund Balance	6,234,727	1,104,133	5,903,364	456,527	6,601,573	449,137
Ending Fund Balance	5,903,364	456,527	6,601,573	449,137	4,923,208	442,742

Assumption Highlights – Going from the 2020-21 budget into 2021-22 all prior one-time items are removed. Revenues are held constant except for LCFF funding which includes a 3.84% COLA, assumptions from SSC/EDCOE and district projected attendance.

Expenditures for salaries and benefits include step/column, STRS/PERS rate increases, and with no salary increase for 21-22 or 22-23, are all included in this projection. All permanent positions and assumed staff levels are budgeted in 21-22 and 22-23. Accounts for supplies, services, and all other expenses are held constant except for one-time or carryover situations.



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves	
2nd Interim Budget 2020-21	
Revolving Cash	\$ 6,500
Restricted Accounts	\$ 456,527
Prepaid Items	\$ 45,543
Assigned	\$4,605,633
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$2,906,605
<i>Liability - Compensated Absences</i>	\$ 58,375
<i>Board Reserve - Textbook Adoptions</i>	\$1,465,766
<i>Liability - H&W Payment Prior Year Adjustment</i>	\$ 174,887
Reserve for Economic Uncertainty	\$ 1,245,688
% of Expense	3.00%
Undesignated Fund Balance	0
Total Distribution of Ending Fund Balance	\$ 6,359,891

Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.

Board reserves excess funds for future textbook adoptions since this activity is not built into the budget.



Summary of Other Funds

2020-21 2nd Interim Budget - Other Funds						
Other Funds	Cafeteria (13)	Developer Fees (25)	State School Construction (35)	CFD #1 Fund (49)	Bond Interest & Redemption (51)	Debt Service COP (52)
Total Revenue	1,912,543	330,000	3,000	945,100	2,024,235	0
Total Expenditures	(1,583,833)	(250,150)	(210,100)	(733,497)	(2,014,235)	(876,445)
Excess/(Deficiency)	328,710	79,850	(207,100)	211,603	10,000	(876,445)
Other Financing Sources	0	0	0	0	0	876,445
Net Inc/Dec to Fund Bal	328,710	79,850	(207,100)	211,603	10,000	0
Beginning Balance	389,691	1,920,635	207,100	1,896,169	1,923,286	0
Ending Balance	718,401	2,000,485	0	2,107,772	1,933,286	0

Notes on Other Funds

- **Fund 13** – Budgeted surplus due to the federal meal waiver allowing meals to be distributed to all students this year.
- **Fund 25** – Developer Fee collections are budgeted at \$333k for 2020-21. Majority of expenses are for the Debt service on 2010 COP (31.25%) for construction of PG site.
- **Fund 35** – This fund is used to track state funded projects. The Marina Village two-story building project is located in this fund and will be closed out in 2020-21.
- **Fund 49** – Assumes collection of \$800k in 2020-21. Expenses are for 2010 COP (68.5%) for the building of the Lakeview School and the acquisition of future school (Sienna Ridge) and the 2017 COP (100%) for Marina Village 2-Story Building.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



Is the district fiscally solvent in the current budget year and next two years?

YES

- The 2020-21 2nd Interim budget shows the district with an unrestricted structural deficit at \$331k.
- In 2021-22, and 22-23 the deficit for the district is anticipated to increase to \$1.6M, from declining enrollment and continued growth in personnel costs related to step/column and pension rate increases.
- The District must continue to take action to adjust the budget to mitigate the deficit by prioritizing goals and programs using the LCAP process.
- The District Budget Advisory Committee will continue to work to find financial solutions to present to the LCAP Committee and the Board to help mitigate the increasing deficit.

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 09, 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: Sean Martin Telephone: 530-672-4803
Title: Assistant Superintendent Business E-mail: smartin@my.rescueusd.org

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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	27,894,138.00	30,325,861.00	16,635,060.52	30,357,478.00	31,617.00	0.1%
2) Federal Revenue		8100-8299	0.00	4,833.16	9,676.16	9,676.16	4,843.00	100.2%
3) Other State Revenue		8300-8599	660,057.00	650,588.92	292,691.26	654,838.72	4,249.80	0.7%
4) Other Local Revenue		8600-8799	1,005,450.00	1,056,957.31	163,901.30	1,152,766.93	95,809.62	9.1%
5) TOTAL, REVENUES			29,559,645.00	32,038,240.39	17,101,329.24	32,174,759.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,406,711.00	14,590,404.84	8,460,608.02	14,599,917.45	(9,512.61)	-0.1%
2) Classified Salaries		2000-2999	4,531,391.00	4,442,391.82	2,386,423.21	4,395,120.51	47,271.31	1.1%
3) Employee Benefits		3000-3999	5,591,131.00	5,594,326.02	3,149,513.70	5,593,992.74	333.28	0.0%
4) Books and Supplies		4000-4999	472,219.00	481,297.30	224,070.00	504,239.54	(22,942.24)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	1,765,504.00	1,816,059.77	1,008,377.99	1,930,730.00	(114,670.23)	-6.3%
6) Capital Outlay		6000-6999	854,817.00	866,296.79	13,215.28	917,751.80	(51,455.01)	-5.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	306,387.00	316,421.00	119,357.00	316,538.00	(117.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(291,573.00)	(303,540.66)	0.00	(315,217.58)	11,676.92	-3.8%
9) TOTAL, EXPENDITURES			27,636,587.00	27,803,656.88	15,361,565.20	27,943,072.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,923,058.00	4,234,583.51	1,739,764.04	4,231,687.35		
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	41,409.20	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	(4,031,310.00)	(4,443,848.73)	0.00	(4,563,050.93)	(119,202.20)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,031,310.00)	(4,443,848.73)	41,409.20	(4,563,050.93)		

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)			(2,108,252.00)	(209,265.22)	1,781,173.24	(331,363.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,234,727.15	6,234,727.15		6,234,727.15	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)			6,234,727.15	6,234,727.15		6,234,727.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,234,727.15	6,234,727.15		6,234,727.15		
2) Ending Balance, June 30 (E + F1e)			4,126,475.15	6,025,461.93		5,903,363.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,500.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	96,116.00	45,543.00		45,543.00		
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	2,879,270.26	4,763,285.74		4,605,632.57		
Additional 7% Board Desired Reserve	0000	9780	2,040,562.60					
Liability Compensated Absences	0000	9780	39,695.00					
Balance 7% Board Desired Reserve	1100	9780	415,486.58					
Reserved for Textbook Adoption	1100	9780	383,526.08					
Additional 7% Board Desired Reserve	0000	9780		2,823,644.00				
Compensated Absences	0000	9780		58,375.00				
H&W Prior Year Adjustment	0000	9780		174,887.00				
Transportation Yard Update - Fence ar	0000	9780		42,016.00				
Textbook Adoption	0000	9780		874,557.16				
Textbook Adoptions	1100	9780		789,806.58				
Additional 7% Board Desired Reserve	0000	9780				2,906,605.00		
Liability Compensated Abences	0000	9780				58,375.00		
Liability H&W Payment Prior Year Adju	0000	9780				174,887.00		
Textbook Adoptions	0000	9780				687,585.75		
Textbook Adoptions	1100	9780				778,179.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,144,588.89	1,210,133.19		1,245,688.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,296,703.00	12,525,965.00	6,960,037.00	12,557,582.00	31,617.00	0.3%
Education Protection Account State Aid - Current Year		8012	4,244,256.00	5,446,623.00	2,805,663.00	5,413,649.00	(32,974.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,768.00	84,768.00	42,762.89	84,093.00	(675.00)	-0.8%
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	10,182,428.00	10,182,428.00	5,807,680.60	10,697,073.00	514,645.00	5.1%
Unsecured Roll Taxes		8042	184,093.00	184,093.00	192,091.35	193,685.00	9,592.00	5.2%
Prior Years' Taxes		8043	8,141.00	8,141.00	3,403.82	1.00	(8,140.00)	-100.0%
Supplemental Taxes		8044	219,234.00	219,234.00	158,255.17	310,620.00	91,386.00	41.7%
Education Revenue Augmentation Fund (ERAF)		8045	1,733,793.00	1,733,793.00	661,267.00	1,160,117.00	(573,676.00)	-33.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,899.69	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			27,953,416.00	30,385,045.00	16,635,060.52	30,416,820.00	31,775.00	0.1%
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	(59,278.00)	(59,184.00)	0.00	(59,342.00)	(158.00)	0.3%
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			27,894,138.00	30,325,861.00	16,635,060.52	30,357,478.00	31,617.00	0.1%
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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	4,833.16	9,676.16	9,676.16	4,843.00	100.2%
TOTAL, FEDERAL REVENUE			0.00	4,833.16	9,676.16	9,676.16	4,843.00	100.2%
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	112,317.00	112,317.00	112,318.00	112,318.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	547,740.00	538,271.92	180,373.26	542,520.72	4,248.80	0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			660,057.00	650,588.92	292,691.26	654,838.72	4,249.80	0.7%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	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	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	30,000.00	15,000.00	3,697.50	110,644.00	95,644.00	637.6%
Interest		8660	50,000.00	60,000.00	25,930.15	60,000.00	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	20,000.00	10,000.00	6,845.73	10,000.00	0.00	0.0%
Interagency Services		8677	39,700.00	39,700.00	0.00	39,700.00	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	865,750.00	932,257.31	127,427.92	932,422.93	165.62	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			1,005,450.00	1,056,957.31	163,901.30	1,152,766.93	95,809.62	9.1%
TOTAL, REVENUES			29,559,645.00	32,038,240.39	17,101,329.24	32,174,759.81	136,519.42	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 Teachers' Salaries		1100	12,173,819.00	12,424,661.58	7,233,263.08	12,412,872.49	11,789.09	0.1%
Certificated Pupil Support Salaries		1200	534,695.00	470,966.70	287,092.78	495,318.40	(24,351.70)	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,611,647.00	1,611,646.56	940,127.16	1,611,646.56	0.00	0.0%
Other Certificated Salaries		1900	86,550.00	83,130.00	125.00	80,080.00	3,050.00	3.7%
TOTAL, CERTIFICATED SALARIES			14,406,711.00	14,590,404.84	8,460,608.02	14,599,917.45	(9,512.61)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	298,209.00	209,660.44	126,696.58	232,300.12	(22,639.68)	-10.8%
Classified Support Salaries		2200	2,005,606.00	2,005,342.08	1,113,211.04	1,950,965.36	54,376.72	2.7%
Classified Supervisors' and Administrators' Salaries		2300	272,372.00	272,371.00	152,789.70	265,573.52	6,797.48	2.5%
Clerical, Technical and Office Salaries		2400	1,211,605.00	1,204,906.28	690,697.50	1,209,378.73	(4,472.45)	-0.4%
Other Classified Salaries		2900	743,599.00	750,112.02	303,028.39	736,902.78	13,209.24	1.8%
TOTAL, CLASSIFIED SALARIES			4,531,391.00	4,442,391.82	2,386,423.21	4,395,120.51	47,271.31	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,314,499.00	2,346,108.96	1,353,008.83	2,338,814.46	7,294.50	0.3%
PERS		3201-3202	805,826.00	811,248.42	447,434.58	801,935.32	9,313.10	1.1%
OASDI/Medicare/Alternative		3301-3302	562,554.00	561,032.73	294,903.03	559,625.40	1,407.33	0.3%
Health and Welfare Benefits		3401-3402	1,452,185.00	1,410,098.00	790,676.53	1,404,927.13	5,170.87	0.4%
Unemployment Insurance		3501-3502	9,856.00	9,776.37	5,463.54	9,675.22	101.15	1.0%
Workers' Compensation		3601-3602	284,598.00	284,481.34	162,368.31	286,911.01	(2,429.67)	-0.9%
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	161,613.00	171,580.20	95,658.88	192,104.20	(20,524.00)	-12.0%
TOTAL, EMPLOYEE BENEFITS			5,591,131.00	5,594,326.02	3,149,513.70	5,593,992.74	333.28	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	3,500.00	3,748.45	1,997.50	5,117.85	(1,369.40)	-36.5%
Materials and Supplies		4300	438,219.00	447,048.85	217,893.27	460,621.69	(13,572.84)	-3.0%
Noncapitalized Equipment		4400	30,500.00	30,500.00	4,179.23	38,500.00	(8,000.00)	-26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			472,219.00	481,297.30	224,070.00	504,239.54	(22,942.24)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,500.00	24,208.18	7,554.92	26,233.31	(2,025.13)	-8.4%
Dues and Memberships		5300	18,634.00	32,044.00	31,245.00	32,178.00	(134.00)	-0.4%
Insurance		5400-5450	180,000.00	185,735.00	100,671.72	202,818.32	(17,083.32)	-9.2%
Operations and Housekeeping Services		5500	916,900.00	932,900.00	502,649.13	944,900.00	(12,000.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,655.00	103,163.97	54,126.57	108,067.58	(4,903.61)	-4.8%
Transfers of Direct Costs		5710	(54,479.00)	(54,479.00)	(2,984.62)	(52,581.94)	(1,897.06)	3.5%
Transfers of Direct Costs - Interfund		5750	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	444,294.00	453,487.62	248,587.34	530,114.73	(76,627.11)	-16.9%
Communications		5900	142,000.00	142,000.00	66,527.93	142,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,765,504.00	1,816,059.77	1,008,377.99	1,930,730.00	(114,670.23)	-6.3%

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)
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	854,817.00	866,296.79	13,215.28	917,751.80	(51,455.01)	-5.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			854,817.00	866,296.79	13,215.28	917,751.80	(51,455.01)	-5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	306,387.00	316,421.00	119,357.00	316,538.00	(117.00)	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	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)			306,387.00	316,421.00	119,357.00	316,538.00	(117.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(238,773.00)	(269,423.66)	0.00	(270,872.39)	1,448.73	-0.5%
Transfers of Indirect Costs - Interfund		7350	(52,800.00)	(34,117.00)	0.00	(44,345.19)	10,228.19	-30.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(291,573.00)	(303,540.66)	0.00	(315,217.58)	11,676.92	-3.8%
TOTAL, EXPENDITURES			27,636,587.00	27,803,656.88	15,361,565.20	27,943,072.46	(139,415.58)	-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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	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	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	41,409.20	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	41,409.20	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	(4,031,310.00)	(4,443,848.73)	0.00	(4,563,050.93)	(119,202.20)	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,031,310.00)	(4,443,848.73)	0.00	(4,563,050.93)	(119,202.20)	2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,031,310.00)	(4,443,848.73)	41,409.20	(4,563,050.93)	(119,202.20)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	920,449.00	2,370,230.21	1,686,806.37	3,309,423.21	939,193.00	39.6%
3) Other State Revenue		8300-8599	3,245,372.00	2,710,757.07	334,753.75	2,725,428.19	14,671.12	0.5%
4) Other Local Revenue		8600-8799	2,175,079.00	2,293,771.08	716,126.75	2,334,348.40	40,577.32	1.8%
5) TOTAL, REVENUES			6,340,900.00	7,374,758.36	2,737,686.87	8,369,199.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,564,603.00	2,102,866.84	1,206,176.05	2,350,400.89	(247,534.05)	-11.8%
2) Classified Salaries		2000-2999	2,035,739.00	2,228,110.35	1,161,840.26	2,297,150.81	(69,040.46)	-3.1%
3) Employee Benefits		3000-3999	3,996,561.00	3,421,407.00	749,939.66	3,502,986.05	(81,579.05)	-2.4%
4) Books and Supplies		4000-4999	402,727.00	1,685,503.94	1,166,973.66	2,061,738.27	(376,234.33)	-22.3%
5) Services and Other Operating Expenditures		5000-5999	708,267.00	1,095,235.62	491,589.67	1,172,969.52	(77,733.90)	-7.1%
6) Capital Outlay		6000-6999	1,212,381.00	1,417,668.56	101,378.06	1,583,818.56	(166,150.00)	-11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	357,325.00	313,900.00	43,900.00	339,920.00	(26,020.00)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	238,773.00	269,423.66	0.00	270,872.39	(1,448.73)	-0.5%
9) TOTAL, EXPENDITURES			10,516,376.00	12,534,115.97	4,921,797.36	13,579,856.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,175,476.00)	(5,159,357.61)	(2,184,110.49)	(5,210,656.69)		
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	4,031,310.00	4,443,848.73	0.00	4,563,050.93	119,202.20	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,031,310.00	4,443,848.73	0.00	4,563,050.93		

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)			(144,166.00)	(715,508.88)	(2,184,110.49)	(647,605.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,104,132.81	1,104,132.81		1,104,132.81	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)			1,104,132.81	1,104,132.81		1,104,132.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,132.81	1,104,132.81		1,104,132.81		
2) Ending Balance, June 30 (E + F1e)			959,966.81	388,623.93		456,527.05		
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			976,367.94	388,623.93		456,527.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(16,401.13)	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	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	260,258.00	261,773.00	261,226.00	261,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	84,176.66	0.00	84,176.66	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	475.00	475.00	0.00	490.00	15.00	3.2%
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	277,934.00	275,779.00	114,073.00	274,223.00	(1,556.00)	-0.6%
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	72,495.00	68,595.55	8,102.55	70,944.55	2,349.00	3.4%

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)
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	17,718.00	18,500.00	4,801.00	18,500.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	20,602.00	20,667.00	5,255.00	21,019.00	352.00	1.7%
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	270,967.00	1,640,264.00	1,293,348.82	2,578,297.00	938,033.00	57.2%
TOTAL, FEDERAL REVENUE			920,449.00	2,370,230.21	1,686,806.37	3,309,423.21	939,193.00	39.6%
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 Materis		8560	193,320.00	170,641.07	(8,115.25)	185,312.19	14,671.12	8.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,052,052.00	2,540,116.00	342,869.00	2,540,116.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,245,372.00	2,710,757.07	334,753.75	2,725,428.19	14,671.12	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	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%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	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	1,116,036.00	1,194,542.08	132,119.28	1,262,598.40	68,056.32	5.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,059,043.00	1,099,229.00	584,007.47	1,071,750.00	(27,479.00)	-2.5%
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			2,175,079.00	2,293,771.08	716,126.75	2,334,348.40	40,577.32	1.8%
TOTAL, REVENUES			6,340,900.00	7,374,758.36	2,737,686.87	8,369,199.80	994,441.44	13.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,016,395.00	1,600,927.84	918,404.75	1,820,872.41	(219,944.57)	-13.7%
Certificated Pupil Support Salaries		1200	99,569.00	59,944.00	37,049.94	69,587.52	(9,643.52)	-16.1%
Certificated Supervisors' and Administrators' Salaries		1300	420,889.00	420,895.00	245,521.36	438,840.96	(17,945.96)	-4.3%
Other Certificated Salaries		1900	27,750.00	21,100.00	5,200.00	21,100.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,564,603.00	2,102,866.84	1,206,176.05	2,350,400.89	(247,534.05)	-11.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,218,577.00	1,304,012.65	657,519.36	1,339,319.41	(35,306.76)	-2.7%
Classified Support Salaries		2200	500,411.00	593,372.81	309,272.01	611,894.66	(18,521.85)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	222,228.00	221,516.57	122,272.33	212,292.57	9,224.00	4.2%
Clerical, Technical and Office Salaries		2400	81,113.00	93,149.20	62,081.28	117,292.65	(24,143.45)	-25.9%
Other Classified Salaries		2900	13,410.00	16,059.12	10,695.28	16,351.52	(292.40)	-1.8%
TOTAL, CLASSIFIED SALARIES			2,035,739.00	2,228,110.35	1,161,840.26	2,297,150.81	(69,040.46)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,726,505.00	2,395,121.99	197,530.07	2,447,682.39	(52,560.40)	-2.2%
PERS		3201-3202	737,614.00	411,110.25	217,054.95	432,013.56	(20,903.31)	-5.1%
OASDI/Medicare/Alternative		3301-3302	171,047.00	192,097.21	98,182.51	196,908.87	(4,811.66)	-2.5%
Health and Welfare Benefits		3401-3402	283,908.00	322,853.16	179,970.88	324,900.43	(2,047.27)	-0.6%
Unemployment Insurance		3501-3502	1,864.00	2,153.96	1,194.62	2,208.67	(54.71)	-2.5%
Workers' Compensation		3601-3602	53,293.00	63,740.43	35,474.63	64,942.13	(1,201.70)	-1.9%
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	22,330.00	34,330.00	20,532.00	34,330.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,996,561.00	3,421,407.00	749,939.66	3,502,986.05	(81,579.05)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	35,910.61	20,034.07	36,301.61	(391.00)	-1.1%
Materials and Supplies		4300	379,727.00	1,608,174.41	1,097,180.78	1,952,992.02	(344,817.61)	-21.4%
Noncapitalized Equipment		4400	21,000.00	41,418.92	49,758.81	72,444.64	(31,025.72)	-74.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			402,727.00	1,685,503.94	1,166,973.66	2,061,738.27	(376,234.33)	-22.3%
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	18,442.00	37,043.46	6,000.78	22,948.15	14,095.31	38.1%
Dues and Memberships		5300	500.00	500.00	435.00	500.00	0.00	0.0%
Insurance		5400-5450	20,000.00	22,103.42	11,051.71	22,103.42	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,300.00	74,910.53	62,210.51	93,164.43	(18,253.90)	-24.4%
Transfers of Direct Costs		5710	54,479.00	54,479.00	2,984.62	52,581.94	1,897.06	3.5%
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	566,746.00	898,399.21	404,977.88	974,000.21	(75,601.00)	-8.4%
Communications		5900	800.00	5,800.00	3,929.17	5,671.37	128.63	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,267.00	1,095,235.62	491,589.67	1,172,969.52	(77,733.90)	-7.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	127,912.14	78,123.14	144,062.14	(16,150.00)	-12.6%
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	1,212,381.00	1,289,756.42	23,254.92	1,439,756.42	(150,000.00)	-11.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,212,381.00	1,417,668.56	101,378.06	1,583,818.56	(166,150.00)	-11.7%
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	2,880.00	2,880.00	(2,880.00)	New
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	357,325.00	313,900.00	41,020.00	337,040.00	(23,140.00)	-7.4%
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)			357,325.00	313,900.00	43,900.00	339,920.00	(26,020.00)	-8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	238,773.00	269,423.66	0.00	270,872.39	(1,448.73)	-0.5%
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			238,773.00	269,423.66	0.00	270,872.39	(1,448.73)	-0.5%
TOTAL, EXPENDITURES			10,516,376.00	12,534,115.97	4,921,797.36	13,579,856.49	(1,045,740.52)	-8.3%

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)
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	4,031,310.00	4,443,848.73	0.00	4,563,050.93	119,202.20	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,031,310.00	4,443,848.73	0.00	4,563,050.93	119,202.20	2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,031,310.00	4,443,848.73	0.00	4,563,050.93	(119,202.20)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	27,894,138.00	30,325,861.00	16,635,060.52	30,357,478.00	31,617.00	0.1%
2) Federal Revenue		8100-8299	920,449.00	2,375,063.37	1,696,482.53	3,319,099.37	944,036.00	39.7%
3) Other State Revenue		8300-8599	3,905,429.00	3,361,345.99	627,445.01	3,380,266.91	18,920.92	0.6%
4) Other Local Revenue		8600-8799	3,180,529.00	3,350,728.39	880,028.05	3,487,115.33	136,386.94	4.1%
5) TOTAL, REVENUES			35,900,545.00	39,412,998.75	19,839,016.11	40,543,959.61		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,971,314.00	16,693,271.68	9,666,784.07	16,950,318.34	(257,046.66)	-1.5%
2) Classified Salaries		2000-2999	6,567,130.00	6,670,502.17	3,548,263.47	6,692,271.32	(21,769.15)	-0.3%
3) Employee Benefits		3000-3999	9,587,692.00	9,015,733.02	3,899,453.36	9,096,978.79	(81,245.77)	-0.9%
4) Books and Supplies		4000-4999	874,946.00	2,166,801.24	1,391,043.66	2,565,977.81	(399,176.57)	-18.4%
5) Services and Other Operating Expenditures		5000-5999	2,473,771.00	2,911,295.39	1,499,967.66	3,103,699.52	(192,404.13)	-6.6%
6) Capital Outlay		6000-6999	2,067,198.00	2,283,965.35	114,593.34	2,501,570.36	(217,605.01)	-9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	663,712.00	630,321.00	163,257.00	656,458.00	(26,137.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(52,800.00)	(34,117.00)	0.00	(44,345.19)	10,228.19	-30.0%
9) TOTAL, EXPENDITURES			38,152,963.00	40,337,772.85	20,283,362.56	41,522,928.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,252,418.00)	(924,774.10)	(444,346.45)	(978,969.34)		
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	41,409.20	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	41,409.20	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,252,418.00)	(924,774.10)	(402,937.25)	(978,969.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,338,859.96	7,338,859.96		7,338,859.96	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)			7,338,859.96	7,338,859.96		7,338,859.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,338,859.96	7,338,859.96		7,338,859.96		
2) Ending Balance, June 30 (E + F1e)			5,086,441.96	6,414,085.86		6,359,890.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,500.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	96,116.00	45,543.00		45,543.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	976,367.94	388,623.93		456,527.05		
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	2,879,270.26	4,763,285.74		4,605,632.57		
Additional 7% Board Desired Reserve	0000	9780	2,040,562.60					
Liability Compensated Absences	0000	9780	39,695.00					
Balance 7% Board Desired Reserve	1100	9780	415,486.58					
Reserved for Textbook Adoption	1100	9780	383,526.08					
Additional 7% Board Desired Reserve	0000	9780		2,823,644.00				
Compensated Absences	0000	9780		58,375.00				
H&W Prior Year Adjustment	0000	9780		174,887.00				
Transportation Yard Update - Fence ar	0000	9780		42,016.00				
Textbook Adoption	0000	9780		874,557.16				
Textbook Adoptions	1100	9780		789,806.58				
Additional 7% Board Desired Reserve	0000	9780				2,906,605.00		
Liability Compensated Abences	0000	9780				58,375.00		
Liability H&W Payment Prior Year Adju	0000	9780				174,887.00		
Textbook Adoptions	0000	9780				687,585.75		
Textbook Adoptions	1100	9780				778,179.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,144,588.89	1,210,133.19		1,245,688.00		
Unassigned/Unappropriated Amount		9790	(16,401.13)	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	11,296,703.00	12,525,965.00	6,960,037.00	12,557,582.00	31,617.00	0.3%
Education Protection Account State Aid - Current Year		8012	4,244,256.00	5,446,623.00	2,805,663.00	5,413,649.00	(32,974.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,768.00	84,768.00	42,762.89	84,093.00	(675.00)	-0.8%
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	10,182,428.00	10,182,428.00	5,807,680.60	10,697,073.00	514,645.00	5.1%
Unsecured Roll Taxes		8042	184,093.00	184,093.00	192,091.35	193,685.00	9,592.00	5.2%
Prior Years' Taxes		8043	8,141.00	8,141.00	3,403.82	1.00	(8,140.00)	-100.0%
Supplemental Taxes		8044	219,234.00	219,234.00	158,255.17	310,620.00	91,386.00	41.7%
Education Revenue Augmentation Fund (ERAF)		8045	1,733,793.00	1,733,793.00	661,267.00	1,160,117.00	(573,676.00)	-33.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,899.69	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			27,953,416.00	30,385,045.00	16,635,060.52	30,416,820.00	31,775.00	0.1%
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	(59,278.00)	(59,184.00)	0.00	(59,342.00)	(158.00)	0.3%
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			27,894,138.00	30,325,861.00	16,635,060.52	30,357,478.00	31,617.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	260,258.00	261,773.00	261,226.00	261,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	84,176.66	0.00	84,176.66	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	475.00	475.00	0.00	490.00	15.00	3.2%
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	277,934.00	275,779.00	114,073.00	274,223.00	(1,556.00)	-0.6%
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	72,495.00	68,595.55	8,102.55	70,944.55	2,349.00	3.4%

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)
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	17,718.00	18,500.00	4,801.00	18,500.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	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	20,602.00	20,667.00	5,255.00	21,019.00	352.00	1.7%
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	270,967.00	1,645,097.16	1,303,024.98	2,587,973.16	942,876.00	57.3%
TOTAL, FEDERAL REVENUE			920,449.00	2,375,063.37	1,696,482.53	3,319,099.37	944,036.00	39.7%
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	112,317.00	112,317.00	112,318.00	112,318.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	741,060.00	708,912.99	172,258.01	727,832.91	18,919.92	2.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,052,052.00	2,540,116.00	342,869.00	2,540,116.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,905,429.00	3,361,345.99	627,445.01	3,380,266.91	18,920.92	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	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%
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	30,000.00	15,000.00	3,697.50	110,644.00	95,644.00	637.6%
Interest		8660	50,000.00	60,000.00	25,930.15	60,000.00	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	20,000.00	10,000.00	6,845.73	10,000.00	0.00	0.0%
Interagency Services		8677	39,700.00	39,700.00	0.00	39,700.00	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	1,981,786.00	2,126,799.39	259,547.20	2,195,021.33	68,221.94	3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,059,043.00	1,099,229.00	584,007.47	1,071,750.00	(27,479.00)	-2.5%
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			3,180,529.00	3,350,728.39	880,028.05	3,487,115.33	136,386.94	4.1%
TOTAL, REVENUES			35,900,545.00	39,412,998.75	19,839,016.11	40,543,959.61	1,130,960.86	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,190,214.00	14,025,589.42	8,151,667.83	14,233,744.90	(208,155.48)	-1.5%
Certificated Pupil Support Salaries		1200	634,264.00	530,910.70	324,142.72	564,905.92	(33,995.22)	-6.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,032,536.00	2,032,541.56	1,185,648.52	2,050,487.52	(17,945.96)	-0.9%
Other Certificated Salaries		1900	114,300.00	104,230.00	5,325.00	101,180.00	3,050.00	2.9%
TOTAL, CERTIFICATED SALARIES			15,971,314.00	16,693,271.68	9,666,784.07	16,950,318.34	(257,046.66)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,516,786.00	1,513,673.09	784,215.94	1,571,619.53	(57,946.44)	-3.8%
Classified Support Salaries		2200	2,506,017.00	2,598,714.89	1,422,483.05	2,562,860.02	35,854.87	1.4%
Classified Supervisors' and Administrators' Salaries		2300	494,600.00	493,887.57	275,062.03	477,866.09	16,021.48	3.2%
Clerical, Technical and Office Salaries		2400	1,292,718.00	1,298,055.48	752,778.78	1,326,671.38	(28,615.90)	-2.2%
Other Classified Salaries		2900	757,009.00	766,171.14	313,723.67	753,254.30	12,916.84	1.7%
TOTAL, CLASSIFIED SALARIES			6,567,130.00	6,670,502.17	3,548,263.47	6,692,271.32	(21,769.15)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,041,004.00	4,741,230.95	1,550,538.90	4,786,496.85	(45,265.90)	-1.0%
PERS		3201-3202	1,543,440.00	1,222,358.67	664,489.53	1,233,948.88	(11,590.21)	-0.9%
OASDI/Medicare/Alternative		3301-3302	733,601.00	753,129.94	393,085.54	756,534.27	(3,404.33)	-0.5%
Health and Welfare Benefits		3401-3402	1,736,093.00	1,732,951.16	970,647.41	1,729,827.56	3,123.60	0.2%
Unemployment Insurance		3501-3502	11,720.00	11,930.33	6,658.16	11,883.89	46.44	0.4%
Workers' Compensation		3601-3602	337,891.00	348,221.77	197,842.94	351,853.14	(3,631.37)	-1.0%
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	183,943.00	205,910.20	116,190.88	226,434.20	(20,524.00)	-10.0%
TOTAL, EMPLOYEE BENEFITS			9,587,692.00	9,015,733.02	3,899,453.36	9,096,978.79	(81,245.77)	-0.9%
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	5,500.00	39,659.06	22,031.57	41,419.46	(1,760.40)	-4.4%
Materials and Supplies		4300	817,946.00	2,055,223.26	1,315,074.05	2,413,613.71	(358,390.45)	-17.4%
Noncapitalized Equipment		4400	51,500.00	71,918.92	53,938.04	110,944.64	(39,025.72)	-54.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			874,946.00	2,166,801.24	1,391,043.66	2,565,977.81	(399,176.57)	-18.4%
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	46,942.00	61,251.64	13,555.70	49,181.46	12,070.18	19.7%
Dues and Memberships		5300	19,134.00	32,544.00	31,680.00	32,678.00	(134.00)	-0.4%
Insurance		5400-5450	200,000.00	207,838.42	111,723.43	224,921.74	(17,083.32)	-8.2%
Operations and Housekeeping Services		5500	918,900.00	934,900.00	502,649.13	946,900.00	(12,000.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,955.00	178,074.50	116,337.08	201,232.01	(23,157.51)	-13.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,011,040.00	1,351,886.83	653,565.22	1,504,114.94	(152,228.11)	-11.3%
Communications		5900	142,800.00	147,800.00	70,457.10	147,671.37	128.63	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,473,771.00	2,911,295.39	1,499,967.66	3,103,699.52	(192,404.13)	-6.6%

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)
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	127,912.14	78,123.14	144,062.14	(16,150.00)	-12.6%
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	2,067,198.00	2,156,053.21	36,470.20	2,357,508.22	(201,455.01)	-9.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,067,198.00	2,283,965.35	114,593.34	2,501,570.36	(217,605.01)	-9.5%
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	2,880.00	2,880.00	(2,880.00)	New
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	663,712.00	630,321.00	160,377.00	653,578.00	(23,257.00)	-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	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)			663,712.00	630,321.00	163,257.00	656,458.00	(26,137.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(52,800.00)	(34,117.00)	0.00	(44,345.19)	10,228.19	-30.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(52,800.00)	(34,117.00)	0.00	(44,345.19)	10,228.19	-30.0%
TOTAL, EXPENDITURES			38,152,963.00	40,337,772.85	20,283,362.56	41,522,928.95	(1,185,156.10)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	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	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	41,409.20	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	41,409.20	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	41,409.20	0.00	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
5640	Medi-Cal Billing Option	37,527.47
6300	Lottery: Instructional Materials	379,079.01
9010	Other Restricted Local	39,920.57
Total, Restricted Balance		<u>456,527.05</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	295,000.00	1,383,993.46	770,830.42	1,691,240.88	307,247.42	22.2%
3) Other State Revenue		8300-8599	26,000.00	183,822.33	62,643.36	142,437.60	(41,384.73)	-22.5%
4) Other Local Revenue		8600-8799	590,091.00	79,742.81	33,459.06	78,864.43	(878.38)	-1.1%
5) TOTAL, REVENUES			911,091.00	1,647,558.60	866,932.84	1,912,542.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	416,068.00	400,717.37	247,351.80	418,492.13	(17,774.76)	-4.4%
3) Employee Benefits		3000-3999	156,976.00	149,287.00	80,752.43	150,915.91	(1,628.91)	-1.1%
4) Books and Supplies		4000-4999	411,500.00	475,465.89	341,723.05	891,103.43	(415,637.54)	-87.4%
5) Services and Other Operating Expenditures		5000-5999	72,099.00	73,149.00	17,298.52	78,976.18	(5,827.18)	-8.0%
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	52,800.00	34,117.00	0.00	44,345.19	(10,228.19)	-30.0%
9) TOTAL, EXPENDITURES			1,109,443.00	1,132,736.26	687,125.80	1,583,832.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(198,352.00)	514,822.34	179,807.04	328,710.07		
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)			(198,352.00)	514,822.34	179,807.04	328,710.07		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	389,690.89	389,690.89		389,690.89	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)								
			389,690.89	389,690.89		389,690.89		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			389,690.89	389,690.89		389,690.89		
2) Ending Balance, June 30 (E + F1e)								
			191,338.89	904,513.23		718,400.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	191,338.89	904,513.23		718,400.96		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	295,000.00	1,383,993.46	770,830.42	1,691,240.88	307,247.42	22.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			295,000.00	1,383,993.46	770,830.42	1,691,240.88	307,247.42	22.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	26,000.00	183,822.33	62,643.36	142,437.60	(41,384.73)	-22.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,000.00	183,822.33	62,643.36	142,437.60	(41,384.73)	-22.5%
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	509,000.00	(1,348.19)	(2,027.07)	(2,226.57)	(878.38)	65.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	876.69	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	77,591.00	77,591.00	34,609.44	77,591.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			590,091.00	79,742.81	33,459.06	78,864.43	(878.38)	-1.1%
TOTAL, REVENUES			911,091.00	1,647,558.60	866,932.84	1,912,542.91		

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	278,911.00	265,369.53	164,365.99	281,700.68	(16,331.15)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	97,756.00	97,756.40	57,024.31	97,755.96	0.44	0.0%
Clerical, Technical and Office Salaries		2400	39,401.00	37,591.44	22,894.33	35,968.32	1,623.12	4.3%
Other Classified Salaries		2900	0.00	0.00	3,067.17	3,067.17	(3,067.17)	New
TOTAL, CLASSIFIED SALARIES			416,068.00	400,717.37	247,351.80	418,492.13	(17,774.76)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	79,404.00	74,922.00	40,321.68	76,671.78	(1,749.78)	-2.3%
OASDI/Medicare/Alternative		3301-3302	34,341.00	33,000.00	18,629.19	33,643.00	(643.00)	-1.9%
Health and Welfare Benefits		3401-3402	33,920.00	32,345.00	16,786.15	31,152.00	1,193.00	3.7%
Unemployment Insurance		3501-3502	238.00	215.00	124.33	219.13	(4.13)	-1.9%
Workers' Compensation		3601-3602	6,673.00	6,405.00	3,691.08	6,830.00	(425.00)	-6.6%
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	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			156,976.00	149,287.00	80,752.43	150,915.91	(1,628.91)	-1.1%
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	16,500.00	21,450.00	11,496.42	26,059.29	(4,609.29)	-21.5%
Noncapitalized Equipment		4400	5,000.00	7,751.58	7,751.58	7,751.58	0.00	0.0%
Food		4700	390,000.00	446,264.31	322,475.05	857,292.56	(411,028.25)	-92.1%
TOTAL, BOOKS AND SUPPLIES			411,500.00	475,465.89	341,723.05	891,103.43	(415,637.54)	-87.4%

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 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	1,700.00	2,750.00	1,746.02	2,750.00	0.00	0.0%
Dues and Memberships		5300	899.00	899.00	260.43	899.00	0.00	0.0%
Insurance		5400-5450	6,500.00	6,500.00	2,578.73	6,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.00	33,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	360.00	8,827.18	(5,827.18)	-194.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,500.00	22,500.00	12,110.19	22,500.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	243.15	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,099.00	73,149.00	17,298.52	78,976.18	(5,827.18)	-8.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	52,800.00	34,117.00	0.00	44,345.19	(10,228.19)	-30.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,800.00	34,117.00	0.00	44,345.19	(10,228.19)	-30.0%
TOTAL, EXPENDITURES			1,109,443.00	1,132,736.26	687,125.80	1,583,832.84		

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	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								
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	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	718,400.96
Total, Restricted Balance		<u>718,400.96</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	280,000.00	330,000.00	281,385.07	330,000.00	0.00	0.0%
5) TOTAL, REVENUES			280,000.00	330,000.00	281,385.07	330,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,385.00	30,384.00	17,724.14	30,384.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,321.00	10,318.00	6,030.19	10,318.00	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	11,000.00	11,000.00	8,148.33	11,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	60,500.00	35,500.00	0.00	35,500.00	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			112,206.00	87,202.00	31,902.66	87,202.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			167,794.00	242,798.00	249,482.41	242,798.00		
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	162,948.00	162,948.00	161,947.26	162,948.00	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			(162,948.00)	(162,948.00)	(161,947.26)	(162,948.00)		

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)			4,846.00	79,850.00	87,535.15	79,850.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,920,634.70	1,920,634.70		1,920,634.70	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)			1,920,634.70	1,920,634.70		1,920,634.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,634.70	1,920,634.70		1,920,634.70		
2) Ending Balance, June 30 (E + F1e)			1,925,480.70	2,000,484.70		2,000,484.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,925,480.70	2,000,484.70		2,000,484.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		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	30,000.00	30,000.00	6,803.07	30,000.00	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	250,000.00	300,000.00	274,582.00	300,000.00	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			280,000.00	330,000.00	281,385.07	330,000.00	0.00	0.0%
TOTAL, REVENUES			280,000.00	330,000.00	281,385.07	330,000.00		

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	30,385.00	30,384.00	17,724.14	30,384.00	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			30,385.00	30,384.00	17,724.14	30,384.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,290.00	6,290.00	3,668.91	6,290.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,064.00	2,063.00	1,218.12	2,063.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,499.00	1,499.00	871.07	1,499.00	0.00	0.0%
Unemployment Insurance		3501-3502	16.00	15.00	8.89	15.00	0.00	0.0%
Workers' Compensation		3601-3602	452.00	451.00	263.20	451.00	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			10,321.00	10,318.00	6,030.19	10,318.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,000.00	11,000.00	8,148.33	11,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	8,148.33	11,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,500.00	35,500.00	0.00	35,500.00	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			60,500.00	35,500.00	0.00	35,500.00	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			112,206.00	87,202.00	31,902.66	87,202.00		

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	162,948.00	162,948.00	161,947.26	162,948.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,948.00	162,948.00	161,947.26	162,948.00	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)			(162,948.00)	(162,948.00)	(161,947.26)	(162,948.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	2,000,484.70
Total, Restricted Balance		<u>2,000,484.70</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	3,000.00	3,000.00	673.75	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	673.75	3,000.00		
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	115,000.00	75,000.00	47,374.57	75,000.00	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			115,000.00	75,000.00	47,374.57	75,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,000.00)	(72,000.00)	(46,700.82)	(72,000.00)		
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	0.00	135,099.72	0.00	135,099.72	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	(135,099.72)	0.00	(135,099.72)		

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)			(112,000.00)	(207,099.72)	(46,700.82)	(207,099.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,099.72	207,099.72		207,099.72	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)			207,099.72	207,099.72		207,099.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,099.72	207,099.72		207,099.72		
2) Ending Balance, June 30 (E + F1e)			95,099.72	0.00		0.00		
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) Legally Restricted Balance		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	95,099.72	0.00		0.00		
Reserved for Capital Projects	0000	9780	95,099.72					
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								
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								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	673.75	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%
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			3,000.00	3,000.00	673.75	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	673.75	3,000.00		

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	115,000.00	75,000.00	47,374.57	75,000.00	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			115,000.00	75,000.00	47,374.57	75,000.00	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			115,000.00	75,000.00	47,374.57	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	135,099.72	0.00	135,099.72	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	135,099.72	0.00	135,099.72	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
(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	(135,099.72)	0.00	(135,099.72)		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<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	810,000.00	810,000.00	934,323.89	810,000.00	0.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	934,323.89	810,000.00		
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	35,000.00	20,000.00	13,726.37	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,000.00	20,000.00	13,726.37	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			775,000.00	790,000.00	920,597.52	790,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	135,099.72	0.00	135,099.72	0.00	0.0%
b) Transfers Out		7600-7629	713,497.00	713,497.00	713,941.52	713,497.00	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			(713,497.00)	(578,397.28)	(713,941.52)	(578,397.28)		

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)			61,503.00	211,602.72	206,656.00	211,602.72		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,896,169.43	1,896,169.43		1,896,169.43	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)			1,896,169.43	1,896,169.43		1,896,169.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,169.43	1,896,169.43		1,896,169.43		
2) Ending Balance, June 30 (E + F1e)			1,957,672.43	2,107,772.15		2,107,772.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	1,957,672.43	2,107,772.15		2,107,772.15		
Reserved for Project (Comm Fac Dist)	0000	9780	1,957,672.43					
Reserved for Projects (Comm Fac Dist)	0000	9780		2,107,772.15				
Reserved for Projects (Comm Fac Dist)	0000	9780				2,107,772.15		
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								
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	800,000.00	800,000.00	916,917.00	800,000.00	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	10,000.00	10,000.00	17,406.89	10,000.00	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			810,000.00	810,000.00	934,323.89	810,000.00	0.00	0.0%
TOTAL, REVENUES			810,000.00	810,000.00	934,323.89	810,000.00		

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	35,000.00	20,000.00	13,726.37	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	20,000.00	13,726.37	20,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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			35,000.00	20,000.00	13,726.37	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	135,099.72	0.00	135,099.72	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	135,099.72	0.00	135,099.72	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	713,497.00	713,497.00	713,941.52	713,497.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			713,497.00	713,497.00	713,941.52	713,497.00	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%
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)			(713,497.00)	(578,397.28)	(713,941.52)	(578,397.28)		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<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	2,024,235.00	2,024,235.00	1,160,627.11	2,024,235.00	0.00	0.0%
5) TOTAL, REVENUES			2,024,235.00	2,024,235.00	1,160,627.11	2,024,235.00		
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	2,014,235.00	2,014,235.00	1,832,500.02	2,014,235.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,014,235.00	2,014,235.00	1,832,500.02	2,014,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	(671,872.91)	10,000.00		
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	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)			10,000.00	10,000.00	(671,872.91)	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,923,285.80	1,923,285.80		1,923,285.80	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)			1,923,285.80	1,923,285.80		1,923,285.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,285.80	1,923,285.80		1,923,285.80		
2) Ending Balance, June 30 (E + F1e)			1,933,285.80	1,933,285.80		1,933,285.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	1,933,285.80	1,933,285.80		1,933,285.80		
Debt Service	0000	9780	1,933,285.80					
Debt Service	0000	9780		1,933,285.80				
Debt Service	0000	9780				1,933,285.80		
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								
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 Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,014,235.00	2,014,235.00	1,123,646.72	2,014,235.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	10,060.41	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	306.10	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	22,359.05	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	545.25	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	3,709.58	10,000.00	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			2,024,235.00	2,024,235.00	1,160,627.11	2,024,235.00	0.00	0.0%
TOTAL, REVENUES			2,024,235.00	2,024,235.00	1,160,627.11	2,024,235.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	920,523.00	920,523.00	970,618.50	920,523.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,093,712.00	1,093,712.00	861,881.52	1,093,712.00	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)			2,014,235.00	2,014,235.00	1,832,500.02	2,014,235.00	0.00	0.0%
TOTAL, EXPENDITURES			2,014,235.00	2,014,235.00	1,832,500.02	2,014,235.00		

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: 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>
	Total, Restricted Balance	<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	0.00	0.00	178.69	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	178.69	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	876,445.00	876,445.00	650,591.89	876,445.00	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			876,445.00	876,445.00	650,591.89	876,445.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(876,445.00)	(876,445.00)	(650,413.20)	(876,445.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	876,445.00	876,445.00	875,888.78	876,445.00	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			876,445.00	876,445.00	875,888.78	876,445.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	225,475.58	0.00		
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)			0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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	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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	178.69	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	178.69	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	178.69	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	461,445.00	461,445.00	235,591.89	461,445.00	0.00	0.0%
Other Debt Service - Principal		7439	415,000.00	415,000.00	415,000.00	415,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			876,445.00	876,445.00	650,591.89	876,445.00	0.00	0.0%
TOTAL, EXPENDITURES			876,445.00	876,445.00	650,591.89	876,445.00		

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	876,445.00	876,445.00	875,888.78	876,445.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			876,445.00	876,445.00	875,888.78	876,445.00	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%
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)			876,445.00	876,445.00	875,888.78	876,445.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<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)	3,493.19	3,493.19	3,490.31	3,493.19	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)	3,493.19	3,493.19	3,490.31	3,493.19	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	24.38	24.38	24.38	24.38	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.58	1.58	1.58	1.58	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)	25.96	25.96	25.96	25.96	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,519.15	3,519.15	3,516.27	3,519.15	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,522,928.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,112,951.38
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,274,194.94
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	39,049.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,313,243.94
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,096,733.63

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)*		3,516.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,981.24
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.)	34,169,266.84	9,709.52
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)	34,169,266.84	9,709.52
B. Required effort (Line A.2 times 90%)	30,752,340.16	8,738.57
C. Current year expenditures (Line I.E and Line II.B)	35,096,733.63	9,981.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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) 941,647.34
- 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) 31,797,921.11

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) 2.96%

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)	1,225,330.03
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	256,424.71
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,400.00
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)	123,185.97
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)	1,629,340.71
9. Carry-Forward Adjustment (Part IV, Line F)	(222,100.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,407,240.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	25,011,009.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,173,698.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,870,191.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	132,990.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	535,432.65
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)	17,930.11
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)	150.00
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)	4,038,502.15
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)	682,195.09
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)	37,462,100.16

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) 4.35%

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) 3.76%

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>1,629,340.71</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>306,375.84</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 (5.76%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.76%) times Part III, Line B19); zero if positive	<u>(222,100.42)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(222,100.42)</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>3.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-111,050.21) is applied to the current year calculation and the remainder (\$-111,050.21) is deferred to one or more future years:	<u>4.05%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-74,033.47) is applied to the current year calculation and the remainder (\$-148,066.95) is deferred to one or more future years:	<u>4.15%</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>(222,100.42)</u>

Approved indirect cost rate: 5.76%
Highest rate used in any program: 5.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	259,288.01	14,934.99	5.76%
01	3210	219,677.13	12,578.87	5.73%
01	3310	1,015,575.15	58,500.51	5.76%
01	4035	67,083.70	3,860.85	5.76%
01	4127	19,875.00	1,144.00	5.76%
01	4203	18,153.00	347.00	1.91%
01	5640	44,171.01	2,544.50	5.76%
01	6500	2,901,381.85	167,119.59	5.76%
01	7311	10,632.94	612.00	5.76%
01	7510	160,242.09	9,230.08	5.76%
13	5310	1,488,467.40	44,345.19	2.98%

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	30,357,478.00	3.60%	31,451,423.00	-3.96%	30,206,104.00
2. Federal Revenues	8100-8299	9,676.16	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	654,838.72	0.00%	654,839.00	0.00%	654,839.00
4. Other Local Revenues	8600-8799	1,152,766.93	-68.93%	358,179.00	0.00%	358,179.00
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	(4,563,050.93)	-5.12%	(4,329,262.00)	4.08%	(4,505,906.00)
6. Total (Sum lines A1 thru A5c)		27,611,708.88	1.90%	28,135,179.00	-5.05%	26,713,216.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,599,917.45		14,642,260.45
b. Step & Column Adjustment				291,998.00		292,845.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(249,655.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,599,917.45	0.29%	14,642,260.45	2.00%	14,935,105.45
2. Classified Salaries						
a. Base Salaries				4,395,120.51		4,566,187.51
b. Step & Column Adjustment				87,902.00		91,324.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				83,165.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,395,120.51	3.89%	4,566,187.51	2.00%	4,657,511.51
3. Employee Benefits	3000-3999	5,593,992.74	2.02%	5,707,101.00	8.80%	6,209,392.00
4. Books and Supplies	4000-4999	504,239.54	-0.08%	503,823.00	0.00%	503,823.00
5. Services and Other Operating Expenditures	5000-5999	1,930,730.00	-0.16%	1,927,610.00	0.00%	1,927,610.00
6. Capital Outlay	6000-6999	917,751.80	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	316,538.00	13.47%	359,173.00	18.97%	427,324.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(315,217.58)	-14.60%	(269,186.00)	0.00%	(269,186.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,943,072.46	-1.81%	27,436,968.96	3.48%	28,391,579.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(331,363.58)		698,210.04		(1,678,363.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,234,727.15		5,903,363.57		6,601,573.61
2. Ending Fund Balance (Sum lines C and D1)		5,903,363.57		6,601,573.61		4,923,209.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	52,043.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,605,632.57				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,245,688.00				
2. Unassigned/Unappropriated	9790	0.00		6,601,573.61		4,923,209.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,903,363.57		6,601,573.61		4,923,209.65

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	1,245,688.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		6,601,573.61		4,923,209.65
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,245,688.00		6,601,573.61		4,923,209.65
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: LCFF Assumes 3.84% COLA in 21/22 and 1.28% COLA in 22/23. All other revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjusted in 2xxx for salaries paid from the Low Performing Student Block Grant in 2020-21 are moved to resource 0000 in 2021-22.						
Benefits are flat except for STRS which assume 15.92% in 21/22 and 18% in 22/23, and PERS assumes 23% in 21/22 and 26.30% in 22/23. Other Outgo adjusted for future SPED EDCOE Transportation increase and all other expenses adjusted for one-time activities and held constant.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,309,423.21	-78.92%	697,761.00	0.00%	697,761.00
3. Other State Revenues	8300-8599	2,725,428.19	-10.82%	2,430,601.00	0.00%	2,430,601.00
4. Other Local Revenues	8600-8799	2,334,348.40	-48.83%	1,194,527.00	0.00%	1,194,527.00
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	4,563,050.93	-5.12%	4,329,262.00	4.08%	4,505,906.00
6. Total (Sum lines A1 thru A5c)		12,932,250.73	-33.10%	8,652,151.00	2.04%	8,828,795.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,350,400.89		1,585,481.89
b. Step & Column Adjustment				47,008.00		31,710.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(811,927.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,350,400.89	-32.54%	1,585,481.89	2.00%	1,617,191.89
2. Classified Salaries						
a. Base Salaries				2,297,150.81		2,023,141.81
b. Step & Column Adjustment				45,943.00		40,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(319,952.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,297,150.81	-11.93%	2,023,141.81	2.00%	2,063,604.81
3. Employee Benefits	3000-3999	3,502,986.05	-7.84%	3,228,200.00	3.21%	3,331,676.00
4. Books and Supplies	4000-4999	2,061,738.27	-82.58%	359,120.00	0.00%	359,120.00
5. Services and Other Operating Expenditures	5000-5999	1,172,969.52	-24.24%	888,609.00	0.00%	888,609.00
6. Capital Outlay	6000-6999	1,583,818.56	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	339,920.00	0.00%	339,920.00	0.00%	339,920.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	270,872.39	-13.22%	235,069.00	0.00%	235,069.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,579,856.49	-36.23%	8,659,541.70	2.03%	8,835,190.70
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(647,605.76)		(7,390.70)		(6,395.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,104,132.81		456,527.05		449,136.35
2. Ending Fund Balance (Sum lines C and D1)		456,527.05		449,136.35		442,740.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	456,527.05		449,136.35		442,740.65
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		456,527.05		449,136.35		442,740.65
(Line D3f must agree with line D2)						

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: All revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjustment to 2xxx for salaries paid from the Low Performing Student Block Grant in 2020-21 and moved to resource 0000 in 2021-22.						
Benefits are flat except for STRS which assumes 15.92% in 21/22 and 18% in 22/23, and PERS assumes 23% in 21/22 and 26.30% in 22/23. All other expenses adjusted for one time activities and held constant.						

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	30,357,478.00	3.60%	31,451,423.00	-3.96%	30,206,104.00
2. Federal Revenues	8100-8299	3,319,099.37	-78.98%	697,761.00	0.00%	697,761.00
3. Other State Revenues	8300-8599	3,380,266.91	-8.72%	3,085,440.00	0.00%	3,085,440.00
4. Other Local Revenues	8600-8799	3,487,115.33	-55.47%	1,552,706.00	0.00%	1,552,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,543,959.61	-9.27%	36,787,330.00	-3.39%	35,542,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,950,318.34		16,227,742.34
b. Step & Column Adjustment				339,006.00		324,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,061,582.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,950,318.34	-4.26%	16,227,742.34	2.00%	16,552,297.34
2. Classified Salaries						
a. Base Salaries				6,692,271.32		6,589,329.32
b. Step & Column Adjustment				133,845.00		131,787.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(236,787.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,692,271.32	-1.54%	6,589,329.32	2.00%	6,721,116.32
3. Employee Benefits	3000-3999	9,096,978.79	-1.78%	8,935,301.00	6.78%	9,541,068.00
4. Books and Supplies	4000-4999	2,565,977.81	-66.37%	862,943.00	0.00%	862,943.00
5. Services and Other Operating Expenditures	5000-5999	3,103,699.52	-9.26%	2,816,219.00	0.00%	2,816,219.00
6. Capital Outlay	6000-6999	2,501,570.36	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	656,458.00	6.49%	699,093.00	9.75%	767,244.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(44,345.19)	-23.06%	(34,117.00)	0.00%	(34,117.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,522,928.95	-13.07%	36,096,510.66	3.13%	37,226,770.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(978,969.34)		690,819.34		(1,684,759.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,338,859.96		6,359,890.62		7,050,709.96
2. Ending Fund Balance (Sum lines C and D1)		6,359,890.62		7,050,709.96		5,365,950.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	52,043.00		0.00		0.00
b. Restricted	9740	456,527.05		449,136.35		442,740.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,605,632.57		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,245,688.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		6,601,573.61		4,923,209.65
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,359,890.62		7,050,709.96		5,365,950.30

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	1,245,688.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		6,601,573.61		4,923,209.65
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)		1,245,688.00		6,601,573.61		4,923,209.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		18.29%		13.22%
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?	Yes					
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				
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)						
		3,490.31		3,282.94		3,253.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,522,928.95		36,096,510.66		37,226,770.66
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)		41,522,928.95		36,096,510.66		37,226,770.66
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)		1,245,687.87		1,082,895.32		1,116,803.12
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)		1,245,687.87		1,082,895.32		1,116,803.12
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	(3,000.00)	0.00	(44,345.19)				
Other Sources/Uses Detail					0.00	0.00		
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	3,000.00	0.00	44,345.19	0.00				
Other Sources/Uses Detail					0.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	162,948.00		
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	135,099.72		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					135,099.72	713,497.00		
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					876,445.00	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						0.00		
Fund Reconciliation								

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	0.00	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	3,000.00	(3,000.00)	44,345.19	(44,345.19)	1,011,544.72	1,011,544.72		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	3,493.19	3,493.19		
Charter School	0.00	0.00		
Total ADA	3,493.19	3,493.19	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	3,282.94	3,305.14		
Charter School				
Total ADA	3,282.94	3,305.14	0.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	3,253.02	3,283.90		
Charter School				
Total ADA	3,253.02	3,283.90	0.9%	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	3,462	3,498		
Charter School				
Total Enrollment	3,462	3,498	1.0%	Met
1st Subsequent Year (2021-22)				
District Regular	3,402	3,425		
Charter School				
Total Enrollment	3,402	3,425	0.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	3,371	3,403		
Charter School				
Total Enrollment	3,371	3,403	0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	3,522	3,629	
Charter School			
Total ADA/Enrollment	3,522	3,629	97.1%
Second Prior Year (2018-19)			
District Regular	3,521	3,632	
Charter School			
Total ADA/Enrollment	3,521	3,632	96.9%
First Prior Year (2019-20)			
District Regular	3,490	3,610	
Charter School	0		
Total ADA/Enrollment	3,490	3,610	96.7%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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	3,490	3,498		
Charter School	0			
Total ADA/Enrollment	3,490	3,498	99.8%	Not Met
1st Subsequent Year (2021-22)				
District Regular	3,305	3,425		
Charter School				
Total ADA/Enrollment	3,305	3,425	96.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	3,284	3,403		
Charter School				
Total ADA/Enrollment	3,284	3,403	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA in 20/21 has a hold harmless and it based on 2019/20 ADA from P-2 which is higher then current enrollment, making the the ratio to ADA inflated

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: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	30,385,045.00	30,416,820.00	0.1%	Met
1st Subsequent Year (2021-22)	30,338,357.00	31,513,214.00	3.9%	Not Met
2nd Subsequent Year (2022-23)	29,599,041.00	30,075,509.00	1.6%	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)

The January budget proposal from the governor included a 3.84% COLA in 21/22. at 1st inertim we were predicting no COLA for 21/22

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)	24,836,020.77	27,708,847.03	89.6%
Second Prior Year (2018-19)	25,916,799.31	29,008,954.41	89.3%
First Prior Year (2019-20)	24,931,748.44	28,886,109.48	86.3%
Historical Average Ratio:			88.4%

	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):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	24,589,030.70	27,943,072.46	88.0%	Met
1st Subsequent Year (2021-22)	24,915,548.96	27,436,968.96	90.8%	Met
2nd Subsequent Year (2022-23)	25,802,008.96	28,391,579.96	90.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	2,375,063.37	3,319,099.37	39.7%	Yes
1st Subsequent Year (2021-22)	681,601.00	697,761.00	2.4%	No
2nd Subsequent Year (2022-23)	681,601.00	697,761.00	2.4%	No

Explanation:
(required if Yes)

20/21 the district recieved \$2,523,297 in one time federal funds for COVID-19 related expenditures, we well a facilitating the opening of school campus

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	3,361,345.99	3,380,266.91	0.6%	No
1st Subsequent Year (2021-22)	3,102,244.00	3,085,440.00	-0.5%	No
2nd Subsequent Year (2022-23)	3,102,244.00	3,085,440.00	-0.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	3,350,728.39	3,487,115.33	4.1%	No
1st Subsequent Year (2021-22)	1,486,319.00	1,552,706.00	4.5%	No
2nd Subsequent Year (2022-23)	1,486,319.00	1,552,706.00	4.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	2,166,801.24	2,565,977.81	18.4%	Yes
1st Subsequent Year (2021-22)	810,283.00	862,943.00	6.5%	Yes
2nd Subsequent Year (2022-23)	810,283.00	862,943.00	6.5%	Yes

Explanation:
(required if Yes)

In 20/21 all COVID related expenditures were made from one-time federal and state funds totaling \$1,390,556, donations are recorded as one-time revenue/ expenditures as they are recieved.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	2,911,295.39	3,103,699.52	6.6%	Yes
1st Subsequent Year (2021-22)	2,609,312.00	2,816,219.00	7.9%	Yes
2nd Subsequent Year (2022-23)	2,609,312.00	2,816,219.00	7.9%	Yes

Explanation:
(required if Yes)

Activities in 20/21 under object code 6xxx are moved to 5xxx in 21/22 and 22/23 to balance resource 8150 (RRM)

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)	9,087,137.75	10,186,481.61	12.1%	Not Met
1st Subsequent Year (2021-22)	5,270,164.00	5,335,907.00	1.2%	Met
2nd Subsequent Year (2022-23)	5,270,164.00	5,335,907.00	1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	5,078,096.63	5,669,677.33	11.6%	Not Met
1st Subsequent Year (2021-22)	3,419,595.00	3,679,162.00	7.6%	Not Met
2nd Subsequent Year (2022-23)	3,419,595.00	3,679,162.00	7.6%	Not Met

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

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

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

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

20/21 the district recieved \$2,523,297 in one time federal funds for COVID-19 related expenditures, we well a facilitating the opening of school campus

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

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

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

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

In 20/21 all COVID related expenditures were made from one-time federal and state funds totaling \$1,390,556, donations are recorded as one-time revenue/ expenditures as they are recieved.

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

Activities in 20/21 under object code 6xxx are moved to 5xxx in 21/22 and 22/23 to balance resource 8150 (RRM)

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	1,144,588.89	1,400,790.96	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,346,252.07	

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%	18.3%	13.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	6.1%	4.4%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(331,363.58)	27,943,072.46	1.2%	Not Met
1st Subsequent Year (2021-22)	698,210.04	27,436,968.96	N/A	Met
2nd Subsequent Year (2022-23)	(1,678,363.96)	28,391,579.96	5.9%	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 been spending down reserves and realizes an ongoing structural deficit. With the implementation of the 3.84% COLA in 21/22, the district will not be deficit spending in 21/22, but will continue deficit spending in out years. The district prior to the Pandemic COVID-19 had implemented a soft hiring freeze, as well as started a budget committee with stake holders to continue to monitor and mitigate deficits. The district will use the LCAP process to monitor and mitigate deficits.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)	6,359,890.62		Met
1st Subsequent Year (2021-22)	7,050,709.96		Met
2nd Subsequent Year (2022-23)	5,365,950.30		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	2,151,328.00		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.)	3,490	3,283	3,253
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): _____

	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		

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)	41,522,928.95	36,096,510.66	37,226,770.66
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,522,928.95	36,096,510.66	37,226,770.66
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,245,687.87	1,082,895.32	1,116,803.12
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)	1,245,687.87	1,082,895.32	1,116,803.12

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 Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,245,688.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	6,601,573.61	4,923,209.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,245,688.00	6,601,573.61	4,923,209.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	18.29%	13.22%
District's Reserve Standard (Section 10B, Line 7):	1,245,687.87	1,082,895.32	1,116,803.12
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:

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)	(4,443,848.73)	(4,563,050.93)	2.7%	119,202.20	Met
1st Subsequent Year (2021-22)		(4,329,262.00)	New	4,329,262.00	Not Met
2nd Subsequent Year (2022-23)		(4,505,906.00)	New	4,505,906.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Did not complete 1st interim projections at first interim. At first interim 4,210,060 was the projected contribution for 21/22, which would have been a 2.8% increase, and \$4,386,704 was the projected contribution for 22/23 which would have been a 2.7% increase. Increases due to revenue increase because of COLA, thus increase in contribution to routine restricted maintenance.

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

Explanation:
(required if NOT met)

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)

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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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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				
Certificates of Participation	20	FD 25/8681 FD 49 / Objt 8622	FD 52 7433/7434	11,905,000
General Obligation Bonds	12	FD 51 86xx	FD 51 7433/7434	20,556,282
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD01 / Objt 8011	FD 01 / Objt 2xxx/3xxx	39,695

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				32,500,977

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				
Certificates of Participation	873,825	871,644	874,294	866,644
General Obligation Bonds	1,985,541	2,109,254	2,194,123	2,306,103
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	2,859,366	2,980,898	3,068,417	3,172,747
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)

GO Bonds and COP's increase, as per debt 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)

No

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

n/a

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

n/a

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

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)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
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)	0.00	0.00
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

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)

No

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

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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	178.5	184.7	163.0	163.0

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

n/a

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?

No

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:

n/a

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

n/a

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?

n/a

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)?

--	--	--

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	146.6	151.4	149.7	149.7

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)?			

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

7. Amount included for any tentative salary schedule increases

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

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)

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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)

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	30.3	29.4	29.4	29.4

- 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)?			
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			

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

	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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	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?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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)

End of School District Second Interim Criteria and Standards Review

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			4,491,397.00	6,849,650.00	7,681,782.00	9,254,277.00	8,034,396.00	6,741,087.00	11,857,207.00	9,346,667.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		632,731.00	632,731.00	2,541,747.00	1,138,915.00	1,138,915.00	2,541,746.00	1,138,915.00	577,992.00	
	8020-8079		38,591.00	46,497.00	187,838.00	272,826.00	0.00	5,909,725.00	413,883.00	248,132.00	
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8100-8299		0.00	0.00	1,225,094.00	11,748.00	264,254.00	186,702.00	8,684.00	132,771.00	
	8300-8599		(4.00)	0.00	259,102.00	(12,575.00)	112,317.00	0.00	268,604.00	0.00	
	8600-8799		54,862.00	57,147.00	161,529.00	29,415.00	241,913.00	181,861.00	153,302.00	79,296.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			726,180.00	736,375.00	4,375,310.00	1,440,329.00	1,757,399.00	8,820,034.00	1,983,388.00	1,038,191.00	
C. DISBURSEMENTS											
	1000-1999		183,028.00	1,550,921.00	1,583,873.00	1,582,492.00	1,589,643.00	1,586,559.00	1,590,270.00	1,716,736.00	
	2000-2999		289,850.00	520,360.00	545,727.00	554,832.00	552,502.00	544,782.00	540,210.00	615,894.00	
	3000-3999		164,827.00	614,416.00	624,612.00	623,985.00	623,065.00	623,274.00	625,273.00	651,487.00	
	4000-4999		26,270.00	214,096.00	120,648.00	82,201.00	58,266.00	822,648.00	66,915.00	202,718.00	
	5000-5999		80,178.00	217,157.00	210,247.00	279,413.00	271,940.00	240,047.00	200,985.00	271,248.00	
	6000-6599		0.00	23,255.00	0.00	22,663.00	1,755.00	55,460.00	11,460.00	1,257,358.00	
	7000-7499		10,851.00	10,851.00	19,531.00	19,531.00	19,531.00	19,531.00	63,431.00	0.00	
	7600-7629			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			755,004.00	3,151,056.00	3,104,638.00	3,165,117.00	3,116,702.00	3,892,301.00	3,098,544.00	4,715,441.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9200-9299		4,097,382.00	23.00	39,015.00	320,269.00	0.00	0.00	8,778.00	1,654.00	
	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330		(16,980.00)	0.00	0.00	27,906.00	0.00	0.00	0.00	0.00	
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	4,080,402.00	23.00	39,015.00	348,175.00	0.00	8,778.00	1,654.00	
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		1,693,325.00	(26,790.00)	(262,808.00)	(160,921.00)	(65,994.00)	(188,387.00)	(205,838.00)	256,076.00	
	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640		0.00	(3,220,000.00)	0.00	0.00	0.00	0.00	1,610,000.00	0.00	
	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690		0.00	0.00	0.00	4,189.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	1,693,325.00	(3,246,790.00)	(262,808.00)	(156,732.00)	(65,994.00)	(188,387.00)	1,404,162.00	256,076.00
<u>Nonoperating</u>											
	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			0.00	2,387,077.00	3,246,813.00	301,823.00	504,907.00	65,994.00	188,387.00	(1,395,384.00)	(254,422.00)
E. NET INCREASE/DECREASE (B - C + D)			2,358,253.00	832,132.00	1,572,495.00	(1,219,881.00)	(1,293,309.00)	5,116,120.00	(2,510,540.00)	(3,931,672.00)	
F. ENDING CASH (A + E)			6,849,650.00	7,681,782.00	9,254,277.00	8,034,396.00	6,741,087.00	11,857,207.00	9,346,667.00	5,414,995.00	
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		5,414,995.00	8,626,494.00	4,821,673.00	1,232,933.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019 1,636,430.00	272,515.00	268,940.00	1,254,574.00	4,195,080.00		17,971,231.00	17,971,231.00
	Property Taxes	8020-8079 3,694,852.00	906,261.00	0.00	726,984.00			12,445,589.00	12,445,589.00
	Miscellaneous Funds	8080-8099 0.00	0.00	0.00	(59,342.00)			(59,342.00)	(59,342.00)
	Federal Revenue	8100-8299 1,544.00	3,779.00	133,850.00	1,151,951.00	198,723.00		3,319,100.00	3,319,099.37
	Other State Revenue	8300-8599 0.00	120,716.00	0.00	2,113,480.00	518,626.00		3,380,266.00	3,380,266.91
	Other Local Revenue	8600-8799 615,115.00	82,592.00	774,385.00	1,055,759.00			3,487,176.00	3,487,115.33
	Interfund Transfers In	8910-8929 0.00	0.00	0.00	0.00			0.00	0.00
	All Other Financing Sources	8930-8979 0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		5,947,941.00	1,385,863.00	1,177,175.00	6,243,406.00	4,912,429.00	0.00	40,544,020.00	40,543,959.61
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999 1,736,926.00	1,736,331.00	1,728,210.00	365,331.00			16,950,320.00	16,950,318.34
	Classified Salaries	2000-2999 625,996.00	617,030.00	610,683.00	674,404.00			6,692,270.00	6,692,271.32
	Employee Benefits	3000-3999 653,799.00	654,481.00	836,811.00	2,400,925.00			9,096,955.00	9,096,978.79
	Books and Supplies	4000-4999 236,563.00	231,397.00	263,182.00	241,073.00			2,565,977.00	2,565,977.81
	Services	5000-5999 330,838.00	296,374.00	246,176.00	459,095.00			3,103,698.00	3,103,699.52
	Capital Outlay	6000-6599 37,970.00	243,744.00	0.00	847,905.00			2,501,570.00	2,501,570.36
	Other Outgo	7000-7499 0.00	0.00	0.00	448,856.00			612,113.00	612,112.81
	Interfund Transfers Out	7600-7629 0.00	0.00	0.00	0.00			0.00	0.00
	All Other Financing Uses	7630-7699 0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		3,622,092.00	3,779,357.00	3,685,062.00	5,437,589.00	0.00	0.00	41,522,903.00	41,522,928.95
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199 0.00	0.00	0.00	0.00	6,206.00		6,206.00	
	Accounts Receivable	9200-9299 0.00	0.00	0.00	317,164.00			4,784,285.00	
	Due From Other Funds	9310 0.00	0.00	0.00	0.00			0.00	
	Stores	9320 0.00	0.00	0.00	0.00			0.00	
	Prepaid Expenditures	9330 0.00	0.00	0.00	0.00			10,926.00	
	Other Current Assets	9340 0.00	0.00	0.00	0.00	45,543.00		45,543.00	
	Deferred Outflows of Resources	9490 0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	317,164.00	51,749.00	0.00	4,846,960.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599 (130,650.00)	(198,673.00)	1,080,853.00	204,586.00			1,994,779.00	
	Due To Other Funds	9610 0.00	0.00	0.00	0.00			0.00	
	Current Loans	9640 (755,000.00)	1,610,000.00	0.00	0.00			(755,000.00)	
	Unearned Revenues	9650 0.00	0.00	0.00	0.00			0.00	
	Deferred Inflows of Resources	9690 0.00	0.00	0.00	0.00			4,189.00	
SUBTOTAL		(885,650.00)	1,411,327.00	1,080,853.00	204,586.00	0.00	0.00	1,243,968.00	
<u>Nonoperating</u>									
	Suspense Clearing	9910 0.00	0.00	0.00				0.00	
TOTAL BALANCE SHEET ITEMS		885,650.00	(1,411,327.00)	(1,080,853.00)	112,578.00	51,749.00	0.00	3,602,992.00	
E. NET INCREASE/DECREASE (B - C + D)		3,211,499.00	(3,804,821.00)	(3,588,740.00)	918,395.00	4,964,178.00	0.00	2,624,109.00	(978,969.34)
F. ENDING CASH (A + E)		8,626,494.00	4,821,673.00	1,232,933.00	2,151,328.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,115,506.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,151,328.00	2,624,268.00	1,304,288.00	1,608,590.00	1,604,852.00	1,235,178.00	5,216,910.00	5,841,598.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		784,460.00	784,460.00	2,256,634.00	1,412,028.00	1,412,028.00	2,256,634.00	1,412,028.00	1,412,028.00
	8020-8079		21,187.00	61,567.00	96,432.00	272,017.00	581,106.00	4,270,735.00	1,510,123.00	378,084.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		3,724.00	3,850.00	2,750.00	0.00	94,542.00	0.00	5,269.00	224,328.00
	8300-8599		6,701.00	0.00	0.00	112,248.00	174,787.00	0.00	135,630.00	0.00
	8600-8799		13,279.00	37,473.00	39,603.00	56,954.00	52,837.00	590,854.00	130,712.00	32,237.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			829,351.00	887,350.00	2,395,419.00	1,853,247.00	2,315,300.00	7,118,223.00	3,193,762.00	2,046,677.00
C. DISBURSEMENTS										
	1000-1999		178,811.00	1,540,210.00	1,552,530.00	1,565,454.00	1,586,457.00	1,565,392.00	1,569,042.00	1,572,230.00
	2000-2999		310,073.00	544,683.00	571,560.00	562,578.00	571,911.00	555,470.00	575,357.00	567,643.00
	3000-3999		219,705.00	607,411.00	625,802.00	618,923.00	620,271.00	620,978.00	628,044.00	626,011.00
	4000-4999		9,411.00	220,107.00	85,199.00	75,932.00	86,191.00	47,025.00	47,530.00	50,302.00
	5000-5999		108,168.00	241,197.00	225,099.00	265,625.00	225,730.00	314,401.00	208,953.00	205,081.00
	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			826,168.00	3,153,608.00	3,060,190.00	3,088,512.00	3,090,560.00	3,103,266.00	3,028,926.00	3,021,267.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299		863,142.00	931,225.00	915,711.00	1,284,627.00	591,856.00	0.00	358,675.00	0.00
	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	863,142.00	931,225.00	915,711.00	1,284,627.00	591,856.00	0.00	358,675.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		204,635.00	(212,915.00)	(208,137.00)	(101,675.00)	84,345.00	33,225.00	(101,177.00)	27,672.00
	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640		188,750.00	154,775.00	154,775.00	154,775.00	101,925.00	0.00	0.00	0.00
	9650		0.00	43,087.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	393,385.00	(15,053.00)	(53,362.00)	53,100.00	186,270.00	33,225.00	(101,177.00)
<u>Nonoperating</u>										
	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	469,757.00	946,278.00	969,073.00	1,231,527.00	405,586.00	(33,225.00)	459,852.00
E. NET INCREASE/DECREASE (B - C + D)			472,940.00	(1,319,980.00)	304,302.00	(3,738.00)	(369,674.00)	3,981,732.00	624,688.00	(1,002,262.00)
F. ENDING CASH (A + E)			2,624,268.00	1,304,288.00	1,608,590.00	1,604,852.00	1,235,178.00	5,216,910.00	5,841,598.00	4,839,336.00
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		4,839,336.00	6,344,910.00	6,762,755.00	5,682,517.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	2,256,634.00	1,412,028.00	1,412,028.00	844,606.00	1,412,028.00	19,067,624.00	19,067,625.00
	Property Taxes	8020-8079	1,997,129.00	1,793,789.00	787,816.00	675,605.00	0.00	12,445,590.00	12,445,589.00
	Miscellaneous Funds	8080-8099	(22,056.00)	0.00	0.00	(37,348.00)	0.00	(59,404.00)	(59,404.00)
	Federal Revenue	8100-8299	66,862.00	3,850.00	94,542.00	7,372.00	190,673.00	697,762.00	697,761.00
	Other State Revenue	8300-8599	0.00	135,630.00	0.00	2,051,011.00	505,157.00	3,121,164.00	3,121,165.00
	Other Local Revenue	8600-8799	236,818.00	33,475.00	299,424.00	(9,202.00)	2,430.00	1,516,894.00	1,516,894.00
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,535,387.00	3,378,772.00	2,593,810.00	3,532,044.00	2,110,288.00	0.00	36,789,630.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	1,590,721.00	1,590,177.00	1,582,739.00	334,579.00	0.00	16,228,342.00	16,228,342.00
	Classified Salaries	2000-2999	576,954.00	568,690.00	562,841.00	621,570.00	0.00	6,589,330.00	6,589,330.00
	Employee Benefits	3000-3999	628,233.00	628,888.00	804,089.00	2,307,041.00	0.00	8,935,396.00	8,935,396.00
	Books and Supplies	4000-4999	58,701.00	57,419.00	65,306.00	59,820.00	0.00	862,943.00	862,943.00
	Services	5000-5999	250,134.00	224,077.00	186,125.00	347,105.00	0.00	2,801,695.00	2,801,695.00
	Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Outgo	7000-7499	0.00	0.00	0.00	664,976.00	0.00	664,976.00	664,976.00
	Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,104,743.00	3,069,251.00	3,201,100.00	4,335,091.00	0.00	0.00	36,082,682.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	6,206.00	6,206.00	
	Accounts Receivable	9200-9299	0.00	0.00	0.00	(32,806.00)	0.00	4,912,430.00	
	Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	
	Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	
	Prepaid Expenditures	9330	0.00	0.00	0.00	12,210.00	33,333.00	45,543.00	
	Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	
	Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	0.00	0.00	(20,596.00)	39,539.00	0.00	4,964,179.00
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599	(74,930.00)	(108,324.00)	472,948.00	(15,668.00)	0.00	(1.00)	
	Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	
	Current Loans	9640	0.00	0.00	0.00	0.00	0.00	755,000.00	
	Unearned Revenues	9650	0.00	0.00	0.00	(43,087.00)	0.00	0.00	
	Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			(74,930.00)	(108,324.00)	472,948.00	(58,755.00)	0.00	0.00	754,999.00
<u>Nonoperating</u>									
	Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			74,930.00	108,324.00	(472,948.00)	38,159.00	39,539.00	0.00	4,209,180.00
E. NET INCREASE/DECREASE (B - C + D)			1,505,574.00	417,845.00	(1,080,238.00)	(764,888.00)	2,149,827.00	0.00	4,916,128.00
F. ENDING CASH (A + E)			6,344,910.00	6,762,755.00	5,682,517.00	4,917,629.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,067,456.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									440	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67	
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	759,697.73	285,767.36		1,227,524.66	
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	359,183.68	403,012.69		956,160.03	
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61	
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	406,077.19		423,167.74	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	1,356,396.02	1,829,358.74	0.00	3,935,815.71	
7310	Transfers of Indirect Costs	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00		161,610.79	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00	
	Total Indirect Costs	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,610.79	
	TOTAL COSTS	911,671.74	0.00	0.00	0.00	0.00	1,356,396.02	1,829,358.74	0.00	4,097,426.50	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	730,160.34	0.00		730,160.34	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	254,188.08	0.00		254,188.08	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	48,650.00		48,650.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	984,348.42	48,650.00	0.00	1,032,998.42	
7310	Transfers of Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00		43,114.46	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,114.46	
	TOTAL BEFORE OBJECT 8980	43,114.46	0.00	0.00	0.00	0.00	984,348.42	48,650.00	0.00	1,076,112.88	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										765,771.88
	TOTAL COSTS										310,341.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	29,537.39	285,767.36		497,364.32
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	104,995.60	403,012.69		701,971.95
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	357,427.19		374,517.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	2,902,817.29
7310	Transfers of Indirect Costs	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00		118,496.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,496.33
	TOTAL BEFORE OBJECT 8980	868,557.28	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	3,021,313.62
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									765,771.88
	TOTAL COSTS									3,787,085.50
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	801.60	19,877.85		20,679.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,279.53	8,300.01		11,579.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	32,258.99
7310	Transfers of Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00		1,770.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,770.00
	TOTAL BEFORE OBJECT 8980	1,770.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	34,028.99
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									765,771.88
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,915,615.52
	TOTAL COSTS									2,715,416.39

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								440
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	348,366.98	0.00	0.00	0.00	0.00	1,151,012.56		1,499,379.54
2000-2999	Classified Salaries	195,618.00	0.00	0.00	0.00	0.00	1,062,591.99		1,258,209.99
3000-3999	Employee Benefits	203,374.37	0.00	0.00	0.00	0.00	843,498.26		1,046,872.63
4000-4999	Books and Supplies	12,187.26	0.00	0.00	0.00	0.00	21,945.22		34,132.48
5000-5999	Services and Other Operating Expenditures	63,554.45	0.00	0.00	0.00	0.00	511,423.94		574,978.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	2,880.00		2,880.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	823,101.06	0.00	0.00	0.00	0.00	3,593,351.97	0.00	4,416,453.03
7310	Transfers of Indirect Costs	225,620.10	0.00	0.00	0.00	0.00	0.00		225,620.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	225,620.10	0.00	0.00	0.00	0.00	0.00	0.00	225,620.10
	TOTAL COSTS	1,048,721.16	0.00	0.00	0.00	0.00	3,593,351.97	0.00	4,642,073.13
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	348,366.98	0.00	0.00	0.00	0.00	1,151,012.56		1,499,379.54
2000-2999	Classified Salaries	195,618.00	0.00	0.00	0.00	0.00	324,594.89		520,212.89
3000-3999	Employee Benefits	203,374.37	0.00	0.00	0.00	0.00	565,920.21		769,294.58
4000-4999	Books and Supplies	12,187.26	0.00	0.00	0.00	0.00	21,945.22		34,132.48
5000-5999	Services and Other Operating Expenditures	63,554.45	0.00	0.00	0.00	0.00	427,247.28		490,801.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	2,880.00		2,880.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	823,101.06	0.00	0.00	0.00	0.00	2,493,600.16	0.00	3,316,701.22
7310	Transfers of Indirect Costs	167,119.59	0.00	0.00	0.00	0.00	0.00		167,119.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	167,119.59	0.00	0.00	0.00	0.00	0.00	0.00	167,119.59
	TOTAL BEFORE OBJECT 8980	990,220.65	0.00	0.00	0.00	0.00	2,493,600.16	0.00	3,483,820.81
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								812,302.66
	TOTAL COSTS								4,296,123.47

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	38,620.00		38,620.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,598.50		15,598.50	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,520.00		2,520.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	56,738.50	0.00	56,738.50	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	56,738.50	0.00	56,738.50	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									812,302.66
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									2,349,957.31
	TOTAL COSTS									3,218,998.47

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>3a. E.C., C.E., S.K., D.R.</u>	<u>135,565.24</u>	<u>135,565.24</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>135,565.24</u>	<u>135,565.24</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p>

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,642,073.13		
b. Less: Expenditures paid from federal sources	345,949.66		
c. Expenditures paid from state and local sources	4,296,123.47	3,787,085.50	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,787,085.50	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,296,123.47	3,651,520.26	644,603.21

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,642,073.13		
b. Less: Expenditures paid from federal sources	345,949.66		
c. Expenditures paid from state and local sources	4,296,123.47	3,787,085.50	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,787,085.50	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,296,123.47	3,651,520.26	
d. Special education unduplicated pupil count	440.00	440.00	
e. Per capita state and local expenditures (A2c/A2d)	9,763.92	8,298.91	1,465.01

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,218,998.47	2,715,416.39	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,715,416.39	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,218,998.47	2,579,851.15	639,147.32

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,218,998.47	2,715,416.39	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,715,416.39	
Less: Exempt reduction(s) from SECTION 1		135,565.24	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,218,998.47	2,579,851.15	
b. Special education unduplicated pupil count	440	440	
c. Per capita local expenditures (B2a/B2b)	7,315.91	5,863.30	1,452.61

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Sean Martin
Contact Name

530-672-4822
Telephone Number

Assistant Superintendent Business
Title

smartin@rescueuesd.org
Email Address

SACS2020ALL Financial Reporting Software - 2020.2.0
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09-61978-0000000

Second Interim
2020-21 Actuals to Date
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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3/4/2021 11:26:08 AM

09-61978-0000000

Second Interim
2020-21 Board Approved Operating Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
13	5310	8634	-1,348.19

Explanation: With the ongoing approval of the meal waiver from the federal government, we are not collecting any student fees, and having to refund students who left the district results in a negative balance in collection.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
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09-61978-0000000

Second Interim
2020-21 Original Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7388	-15,523.30
Explanation: Budget in Rrsorce 7388 was updated after Budget Adoption in June.		
01	7510	-877.83
Explanation: Budget in Resource 7510 was updated after Budget Apotion in June.		
Total of negative resource balances for Fund 01		-16,401.13

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7388	9790	-15,523.30
Explanation: Budget in Resource 7388 was updated after Budget Adoption in June.			
01	7510	9790	-877.83
Explanation: Budget in Resource 7510 was updated after Budget Adoption in June			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/4/2021 11:31:02 AM

09-61978-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
13	5310	8634	-2,226.57

Explanation: With the ongoing approval of the meal waiver from the federal government, we are not collecting any student meal fees, and having to refund the balance to the students that left the district results in a negative balance in collection.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Contracts for Developer Fee Justification and RUSD Demographic Study**

BACKGROUND:

Rescue USD last completed a demographic study in the 2017-18 school year, and last completed a developer fee justification study in June 2017.

Currently, the District collects \$2.12 per square foot (*Note: District portion is 61% of \$3.48 = \$2.12, and the high school is collecting at rate of \$3.48 x 39%=\$1.36.*) of assessable space of residential construction, and \$0.34 per square foot of covered and enclosed space of commercial/industrial construction.

The demographic study currently being used projected enrollment for 2020-21 at 3,603 (low housing), 3,701 (medium housing), and 3,914 (high housing), and the actual CBEDS was 3,426.

STATUS:

The current approved rate for developer fee collection approved in 2020 is \$4.08, and the RUSD portion would be 61% = \$2.49 which would be an increase of \$0.37 per sqft.

The demographic study data is used to help project enrollment for TK/K in future years for the district multi-year projection. It is vital that the most current data is used for this projection.

Quotes for the developer fee and demographic studies were received and School Works provided the lowest cost, and has worked with Rescue USD in the past.

FISCAL IMPACT:

The demographic study is \$7,500, and the developer fee justification study is \$4,000. These costs will be charged to Fund 25 Developer Fees.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

RECOMMENDATION:

District Administration recommends the Board of Trustees approve the Developer Fee Justification and Demographic Study with School Works, Inc.

Rescue Union School District

Professional Services

Demographics & Enrollment Projections 2020-2021

SchoolWorks, Inc.

8331 Sierra College Blvd., #221, Roseville, CA 95661 | 916.733.0402 | www.schoolworksgis.com



Facility Problem Solvers

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1

Proposal Summary

Board of Trustees
Rescue Union School District
2390 Bass Lake Road
Rescue, CA 95672

Thank you for the opportunity to present this Proposal for the 2020/2021 Demographic Services with Enrollment Projections Study. This Proposal provides a company background, a general overview of the project scope, our methodology, and a cost summary.

Demographic Services and Enrollment Projections help establish guidelines designed to ensure the District's school facilities are able to accommodate and support its current and future enrollment. SchoolWorks, Inc. provides a total comprehensive analysis. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long-term and short-term planning. Our services help identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction, and attendance boundary analysis or redistricting.

Proposal Includes:

- Collaborate with the District staff throughout the project
- Six year district & individual school enrollment projections
- Attendance boundary demographics trend analysis
- Classroom utilization analysis
- New housing impacts & yield rate study
- Interactive web based school attendance boundary locator (Complimentary)
- Draft/Final documentation in electronic form and eight (8) printed copies if requested
- Total fee proposal of \$7,500

SchoolWorks, inc. is dedicated to developing trusting personal relationships with our clients. Our unique hands-on approach makes us more than just another facility planning consultant. Our goal is to become an extension of your staff. We value integrity and going that extra mile to make sure we provide the highest in quality service.

We would be honored to once again serve the Rescue Union School District. Thank you for your consideration and please do not hesitate to contact us if you have any questions.



Ken Reynolds
President
916.771.4605
ken@schoolworksgis.com



Brett Merrick
Vice President
916.771.4606
brett@schoolworksgis.com

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Company Profile

ABOUT SCHOOLWORKS, INC.

SchoolWorks, Inc. established in 2002 by founder and President Ken Reynolds, has a proud history of guiding California school districts through the complexities of school facility planning.

Our firm takes pride in focusing on the unique challenges facing California school districts today. We offer a wide range of services that provide the building blocks towards smart and successful facility planning.

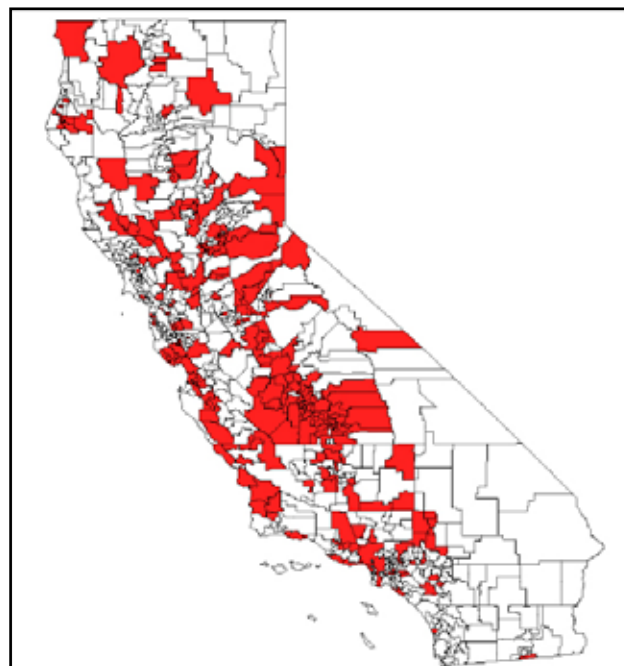
SchoolWorks, Inc. provides services exclusively to California school districts, ranging in size from under 100 students to more than 600,000 students.

Our headquarters is located near Sacramento, providing easy access to CDE, SAB and OPSC. We have additional satellite offices located in the Central Valley and Southern California.

At SchoolWorks, Inc. our mission is simple: Take pride in developing trusting personal relationships. Our unique hands-on approach makes us more than just another facility planning and demographics consultant. Our goal is to become an extension of your staff and community. We value integrity and going the extra mile to make sure we provide the highest in quality service.

OUR SERVICES

- Demographic Studies**
- Enrollment Projections**
- Facilities Master Plans**
- Facilities Planning Assessments**
- State Building Program Assistance**
 - Modernization
 - New Construction
 - Financial Hardship
 - CTE
- Developer Fee Studies**
 - Level 1
 - Level 2
- Attendance Boundaries Studies**
- GIS Facility Planning Software**





Ken Reynolds
President



Brett Merrick
Vice President

Facilities Master Plan/Assessments



Luke Smith
Consultant



Ron Groenveld
Consultant



Ed Gonzales
Consultant

State Building Program



Owen Alvarez
VP, State Building
Program

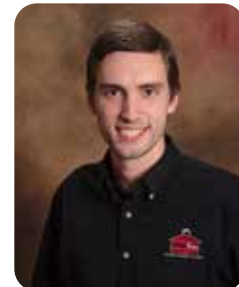


Alex Rutherford
Project Manager

Demographics/Developer Fees



Kathy Reynolds
Associate Director



Ryan Reynolds
Analyst

Office and Support Staff



Alice Turney
Accounts Manager



Jodi Grayem
Office Manager

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Proposal

ENROLLMENT PROJECTIONS

This Demographic Study provides a comprehensive enrollment analysis. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long-and short-term planning. Demographic Studies examine the factors that influence school enrollments, namely trends in demographics, birth rates and housing development.

The study is also used as a tool to identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction and attendance boundary redistricting.

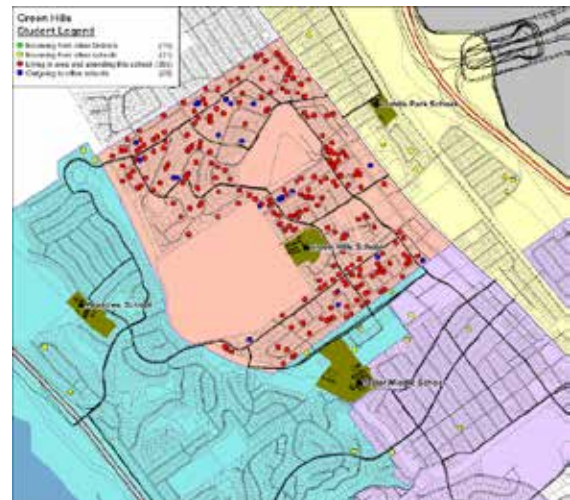
This study provides information based on the 2020/2021 District enrollments and programs, local planning policies and residential development. As these factors change and time lines are adjusted, the Demographic Study should be revised to reflect the most current information.

METHODOLOGY

The enrollment projections for each school are generated using a State standard weighted cohort trend analysis. The basic projections are created by studying the individual geographic areas. Once the trends are analyzed for each area, the base projections are modified using the following procedures:

- ❑ **Neighborhood School Attendance Area Analysis:** Each school attendance boundary will be input into our GIS (Geographic Information Systems) Software. Students are counted in each of the attendance area boundaries based on their residential address and can be studied to view optimum and balanced utilizations. Attendance pattern maps for each individual boundary will analyze impacts of intra-district transfers from within the district boundary, as well as inter-district transfers from neighboring school districts.

- ❑ **Inter-district** student counts are not included in the base geographic trend analysis since these students reside outside of the District. Therefore, the current number of students-per-school and students-per-grade are added to the base projections.
- ❑ **Intra-district** students are those who transfer from one school to another. The number of students transferring into and out of each school are calculated and used to determine the difference between the projections for students living in each attendance area versus those that are projected to attend the school.
- ❑ **Cohort Trend Analysis:** The number of students living in the boundary are used to generate the cohort factors. The weighted average of the three (3) years is determined with the current year weighted 50%, the prior year 33.3% and the last year 16.7%. This gives the current trends more value in determining the projections. Those cohorts are then used to determine the students who will be residing in each attendance area for the following years.



- ❑ **Birth Rate Analysis:** Birth rates are used to project future kindergarten enrollment. It is assumed if the births indicate there was an increase of 4% one year, then there will be a corresponding 4% increase in the kindergarten class five (5) years later.

- ❑ **Housing Development and Yield Rate Study:** New housing development can have a significant impact on future facility and demographic planning. A complete analysis of all current and future new housing developments will be researched by working with city, county and other local municipalities. A student yield rate analysis will also be conducted using the most current Census data. New housing development rates and yield factors are compared to the historical impact of development and if the future projections exceed the historical values, the projections are augmented accordingly.

- ❑ **District Special Education and Alternative Programs:** The projections for special education students and alternative programs are created by assuming those programs typically serve a percentage of the total District population. Therefore, as the District grows or declines, the enrollment in those programs would increase or decrease accordingly.

Site Capacity and Utilization Analysis: By reviewing current district loading standards and how many available classrooms are situated at each school site, we can determine which schools have room for growth, which schools are overcrowded or which school sites may need to be considered for boundary changes or grade level reconfiguration. The classroom counts may not represent the current classrooms being used, as there may be unused rooms on the school site. In some cases, there may be fewer classrooms counted than current teaching stations if some of the rooms being used were designed for other purposes but are currently being used as classrooms due to overcrowding. The purpose of the classroom count and capacity are to show what the school capacity should be if all teaching spaces are being used in accordance with the educational programs of the District.



OTHER AVAILABLE SERVICES

ONLINE SCHOOL BOUNDARY LOCATOR

Offered complimentary with SchoolWorks Demographic Services and Enrollment Projections. School Locator is an interactive, online address search service. School Locator is linked directly to your website for easy accessibility and customized to blend with existing design. School Locator also allows for multiple boundary layers to be added at anytime so if your district is going through a boundary change you have the ability to view both the current and proposed boundaries.



UNLIMITED ON-CALL SERVICES

SchoolWorks utilizes our GIS (Geographic Information System) Facility Planning Software as the foundation to input and analyze the Demographic and Enrollment information provided by the District. GIS lets you capture, manage, display and analyze geographically all the data that’s critical in planning for your future. This information is stored on our secured serve.

SchoolWorks, Inc. provides unlimited on-call services to all our clients. If you have questions about the number of students in a boundary, in a specific neighborhood, or within a certain radius, our staff is available on-call Monday through Friday 7am to 5pm to help answer those questions. We will make every attempt to answer within the same day.

GIS FACILITIES PLANNING SOFTWARE

The SchoolWorks, Inc. GIS Facility Planning Software is available for purchase by the District, if requested. For more information on this powerful tool please contact a SchoolWorks, Inc. representative.

HOURLY RATES

If SchoolWorks presense is requested on various projects or committee meetings beyond the Statement of Work in this proposal, the District will be billed an hourly rate of \$185 per hour.

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Fee Proposal

STATEMENT OF WORK

Schoolworks, Inc. is proposing a fixed fee for the basic services provided in this proposal. Optional services may be added. Changes in the scope of work can have impacts on the overall fee. If SchoolWorks, Inc. presence at meetings or additional services are requested beyond the scope of work, the District will be billed at \$185 per hour, plus travel time and expenses or issued a new contract for those specific services.

DEMOGRAPHICS & ENROLLMENT PROJECTIONS	
<input type="checkbox"/>	Geocode current student enrollment data October 2020, October 2019, October 2018, October 2017
<input type="checkbox"/>	Analyze student demographic trends
<input type="checkbox"/>	Six year district enrollment projections
<input type="checkbox"/>	Enrollment projections for each individual school
<input type="checkbox"/>	Classroom utilization analysis
<input type="checkbox"/>	New housing impacts & yield rate study
<input type="checkbox"/>	One (1) Board presentation
<input type="checkbox"/>	Interactive web based school attendance boundary locator (Complimentary)
<input type="checkbox"/>	Unlimited on-call services
<hr/>	
Total Proposed Fee	\$7,500

Annual Services Update & Cost	
<p>Consultant may be retained by the District to update the Demographic Study and Enrollment Projections on an annual basis. This would include an update to the existing Statement of Work on a year to year basis. A separate agreement would be provided in August 2021.</p>	
Project Cost	\$5,500

PROJECT TIMELINE

The proposed timeline for completion and delivery of the project is TWO (2) month from the time the Schoolworks, Inc. team is able to collect the appropriate information. A project RFI will be submitted to the District upon signing of this agreement. A schedule is intended to be a flexible timeline and will be adjusted accordingly, depending on coordination of schedules and efficient data collection. It is our goal to complete this project under the TWO (2) month window. The schedule is generated through a team effort involving District administration and SchoolWorks, Inc. Consultants.

Agreement

PROFESSIONAL SERVICES AGREEMENT

DEMOGRAPHICS & ENROLLMENT PROJECTIONS

Rescue Union School District

2390 Bass Lake Road
Rescue, CA 95672
TEL: 530.677.4461

and

SchoolWorks, Inc.

8331 Sierra College Blvd., 221
Roseville, CA 95661
TEL: 916.733.0402

THIS AGREEMENT, is made by and between SchoolWorks, Inc. (hereinafter referred to as "SCHOOLWORKS") and Rescue Union School District, (hereinafter referred to as "the DISTRICT")

WHEREAS, the DISTRICT is authorized to retain consulting services to assist the DISTRICT in updating demographics and enrollment projections.

SCOPE OF SERVICES

SCHOOLWORKS will provide the DISTRICT a Demographic Study with Enrollment Projections. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long-and short-term planning. Demographic Studies examine the factors that influence school enrollments, namely trends in demographics, birth rates and housing development. It is also used as a tool to identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction and attendance boundary redistricting. This study provides information based on the 2020/2021 District enrollments and programs, local planning policies and residential development

AGREEMENT PERIOD

The agreement period begins February 16, 2021, (the "Effective Date") and will automatically expire on February 15, 2022 (the "Expiration Date").

OBLIGATIONS OF THE DISTRICT

DISTRICT agrees that it's employees will cooperate with SCHOOLWORKS and be available for scheduled consultations and meetings at reasonable times.

DISTRICT shall provide data which is required or requested by SCHOOLWORKS. All data and records, including student information will remain confidential.

DISTRICT will assist SCHOOLWORKS in obtaining data from public municipalities or agencies or private citizen groups whenever such data is necessary for completion of the work outlined in this agreement.

CONFIDENTIALITY

Student records obtained by SCHOOLWORKS, Inc. and/or its third parties from the DISTRICT continue to be the property and under the control of the DISTRICT. The procedures by which students may retain possession and control of their own student generated content will be determined and controlled by the DISTRICT, not by SCHOOLWORKS, Inc. The options by which a Student may transfer student-generated content to a personal account will be determined by the DISTRICT, not by SCHOOLWORKS, Inc. Representatives of the DISTRICT, not SCHOOLWORKS, Inc. or its third parties, will work directly with parents, legal guardians, or eligible students to review personally identifiable information in the student's records and correct erroneous information. SCHOOLWORKS, Inc. staff members or its third parties shall act to ensure the security and confidentiality of student records, including, but not limited to, designating and training experienced staff members to ensure the security and confidentiality of student records, by use of the following measures: SCHOOLWORKS, Inc. staff members will periodically review and test the security and confidentiality of records stored in its computer systems and its related data drives, and make adjustments to security protocols as required. In the event of an unauthorized disclosure of a student's records, staff of SCHOOLWORKS, Inc. and its third parties will assist the DISTRICT by providing any information provided in the unauthorized disclosure to the DISTRICT so that the DISTRICT can report the disclosure to the affected parent or student, and resolve the issue in a satisfactory manner. The DISTRICT, not SCHOOLWORKS, Inc., will work with students who choose to retain possession of their student generated content or to transfer such content to a student's personal account. SCHOOLWORKS, Inc. agrees to comply with all standards regarding the privacy of the student data provided by the DISTRICT, relating to "COPPA," "FERPA," and SOPIPA. In accordance with COPPA, FERPA and SOPIPA. SCHOOLWORKS will not use its site or services for other than its school district client's K-12 school purposes, and will use security protocols to secure DISTRICT data that is used in conducting certain studies and reports for or on behalf of the DISTRICT. SCHOOLWORKS, Inc. will not use any personally identifiable information in student records to engage in targeted advertising. SCHOOLWORKS, Inc. will not sell a student's information. SCHOOLWORKS, Inc. will not use any personally identifiable information in student records to create a "student profile" for any purpose other than those required or specifically permitted by the Technology Services Agreement. SCHOOLWORKS and/or its third parties shall not disclose any personally identifiable information in student records, unless for legal, regulatory, judicial, safety, or operational improvement reasons, and must disclose student information: when required by law, for legitimate research purposes; or for school purposes to educational agencies authorized by the DISTRICT

TERMINATION

It is understood and agreed that the DISTRICT may terminate this agreement without cause by giving SCHOOLWORKS written notice at least thirty (30) days before effective date of such termination. Required payments include payment for hours completed.

COMPENSATION

The full amount of **\$7,500** will be billed upon completion of the Study and submitted to the District for review. The amount is due within thirty days of the date of the invoice. If SchoolWorks presence is requested at additional school board meetings or other committee meetings beyond the scope of work, the District will be billed at \$185 per hour, plus travel time and expenses.

The parties hereto have caused this agreement to be executed by their authorized representatives.

SchoolWorks, Inc.



Kenneth R. Reynolds

President

February 16, 2021

Rescue Union School District

Signature

Print Name

Title

Date

Proposal for 2020 Developer Fee Justification Study



SchoolWorks, Inc.

www.schoolworksgis.com
(916) 733-0402

8331 Sierra College Blvd, #221
Roseville, CA 95661



LETTER OF INTEREST

February 12, 2021

Cheryl Olson,
Superintendent
Rescue Union Elementary School District
2390 Bass Lake Rd.
Rescue, CA 95672-9608

RE: Proposal for 2020 Developer Fee Justification Study

Thank you for the opportunity to present this Proposal to prepare a Developer Fee Justification Study for the Rescue Union Elementary School District. This Proposal provides company information, key personnel, fees, work schedule, project approach, and references.

The purpose of a Developer Fee Justification Study is to justify the statutory fee rates for both residential and for commercial/industrial development.

SchoolWorks, Inc. is dedicated to developing trusting personal relationships with our clients. Our unique hands-on approach makes us more than just another facility planning consultant. We value integrity and going that extra mile to make sure we provide the highest in quality service.

We would be honored to serve the Rescue Union Elementary School District. Thank you for your consideration and please do not hesitate to contact me personally if you have any questions.

Sincerely,



Ken Reynolds
President

DEVELOPER FEE JUSTIFICATION STUDY OVERVIEW

Developer fees are fees that are paid by property owners and developers to school districts to mitigate the impact created by new development within a school district's boundaries on the school facilities. Fees are typically paid to the school district as a condition of a property developer or owner obtaining a building permit from the city or county for a construction project.

Level 1 (Developer Fee Justification Study) are established by the State and are considered the basic mitigation fee. Justification for the fee can be shown if anticipated residential, commercial and industrial development within a district will impact it with additional students. The SAB adjusts the rates every two years.

The current rates adopted January 22, 2020 are **\$4.08** per square foot for residential construction and **\$0.66** per square foot for commercial/industrial construction. The next proposed increase will be in January 2022 at the State Allocation Board meeting.



COMPANY INFORMATION

SchoolWorks, Inc. has an experienced team of professionals who have assisted school districts, both large and small, throughout the State of California for more than 25 years, with their facility planning issues.

January 2002 to Present: SchoolWorks, Inc. has been preparing Level 1 and Level 2 Developer Fee Studies for California school districts since its inception in January of 2002. The list of our 2018 Developer Fee Justification Study Clients can be found on Pages 13-17 of this document.

2000 to January 2002: School Facilities Planning and Management (SFP&M) Vice President Ken Reynolds and Staff, prepared Level 1 and Level 2 Developer Fee Studies. SchoolWorks, Inc. acquired SFP&M in 2010.

1994 to 2000: Ken Reynolds prepared Developer Fee Studies for Phase 1 Application Services.

SchoolWorks, Inc. has a substantial amount of experience preparing Developer Fee Studies.

SchoolWorks, Inc. has prepared over 400 Level 1 and Level 2 Developer Fee Studies since 2002.

SchoolWorks, Inc. has worked with all sizes of districts; from very small one-school districts to working with the largest district in California.

Since the SAB adjusted the Level 1 rate on January 24, 2018, SchoolWorks, Inc. has contracted with over 100 school districts throughout California.



KEY PERSONNEL



Kenneth R. Reynolds

President and Founder

SchoolWorks, Inc.

As President and Founder of SchoolWorks, Mr. Reynolds has over 25 years of experience. Mr. Reynolds has assisted over 200 California school districts in applying for the maximum eligible State funding for new construction and modernization projects. Throughout his associations with district personnel, he has helped them solve their unique issues such as State funding assistance, developer fee justification, scenarios for boundary changes, calculating enrollment projections and developing functional Facility Master Plans.

Mr. Reynolds has assisted clients in making important decisions regarding facility planning issues by doing research, analyzing information and presenting the results to School Boards and Superintendents. He also has extensive experience working with the community and committees to collaborate and accomplish the goals of a project. Mr. Reynolds is the designer and programmer of SchoolWorks Facility Planning Software. He has presented at various workshops and conferences including CASH, ACSA, CASBO, CSBA and UC Riverside.

EDUCATION

Bachelor of Science Degree, Electrical and Electronics Engineering, California State University at Sacramento

PROFESSIONAL QUALIFICATIONS

- Over 25 years of experience in Demographic Studies
- Designer and programmer for SchoolWorks® Facility Planning Software
- Presenter at CASH, ACSA, CASBO, CSBA and UC Riverside and SchoolWorks workshops on GIS & Facility Planning
- Former Vice President of Phase 1 Application Services and School Facilities Planning & Management, Inc.
- Assisted over 200 California school districts in applying for the maximum eligible State funding for new construction and modernization projects

RESPONSIBILITIES

- Primary point of contact for SchoolWorks, Inc.
- Manages team tasks and scheduling
- Maintains communication with District
- Meets with District, as needed
- Presents final Study to Board of Trustees

RELEVANT EXPERIENCE

Demographic Studies

- Fairfield-Suisun Unified School District
- Liberty Union High School District
- Fresno Unified School District
- Val Verde Unified School District
- Vacaville Unified School District
- Santa Maria Bonita School District
- El Dorado Union High School District
- Orcutt School District
- Buckeye School District
- Burton School District
- Washington Unified School District

Developer Fee Studies

- Santa Maria Bonita School District
- Farmersville Unified School District
- Los Angeles Unified School District
- Coalinga Huron Joint Unified School District
- Fairfield Suisun Unified School District
- El Dorado Union High School District
- Gonzales Unified School District
- Live Oak Unified School District
- Chowchilla Union High School District



Kathy Reynolds

Associate Director

SchoolWorks, Inc.

Kathy has been an employee of SchoolWorks, Inc. since 2005. She is the lead Project Manager for Developer Fee Studies. Kathy has been preparing Developer Fee Justification Studies for eight years. Kathy also has fourteen years of experience working with GIS-based facility planning software. She is the principal in charge of new housing development activities corresponding with both City and County Planning Commissions as well as local developers. Kathy is in charge of quality assurance of all the information that is received from the districts.

EDUCATION

Master of Science – Biological Sciences
California State University Hayward
Certificate in Educational Facility Planning,
UCR Extension (took classes)

PROFESSIONAL QUALIFICATIONS

- Eight years of experience in preparing Developer Fee Justification Studies
- Fourteen years of GIS based facility planning experience

RESPONSIBILITIES

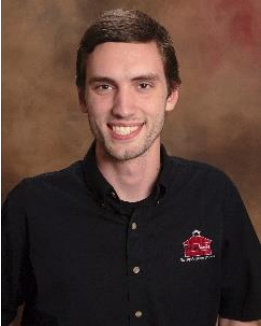
- Principal in charge of Developer Fee Justification Studies
- Manages team that prepared over 100 Developer Fee Justification Studies in 2018
- Principal in charge of housing development information: contacts City and County Planning Departments
- In charge of quality assurance of information received from the districts

RELEVANT EXPERIENCE

Developer Fee Justification Studies

- Santa Maria Bonita School District
- Buckeye School District
- Burton School District
- Washington Unified School District
- Lindsay Unified School District
- Morgan Hill Unified School District
- Eureka Union School District

RYAN REYNOLDS, DATA ANALYST



Ryan prepares Developer Fee Justification Studies, prepares 50-01's, and gathers data from OPSC, Census, CDE, and other sources as needed.

EDUCATION

Associate of Arts - General Education
Los Rios Community College

JODI L. GRAYEM, OFFICE MANAGER

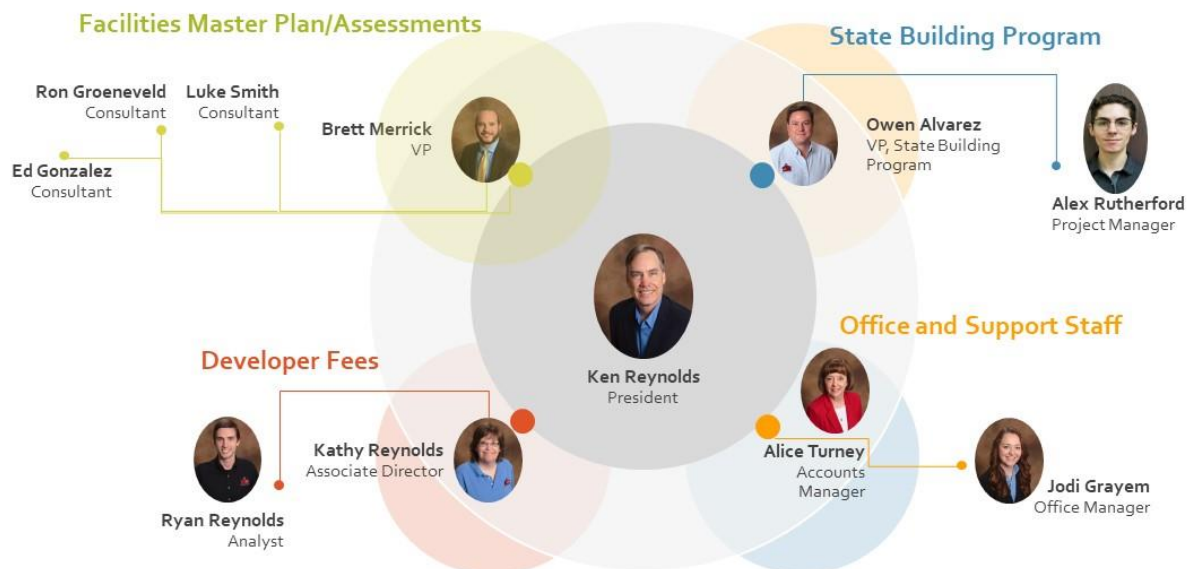


Jodi prepares the contracts and requests the information required to complete the studies as well as being the main point of contact for clients. She finalizes the Developer Fee Justification Studies, prepares the supporting documentation and emails the finalized studies and supporting documentation to the district.

EDUCATION

Bachelor of Arts - Child Development
California State University Sacramento

SchoolWorks, Inc. Organization Chart



WORK SCHEDULE

Schedule Level 1: Developer Fee Justification Study

- 
- Contract Approval
 - Collect Necessary Information from the District

- 
- Prepare Developer Fee Justification Study pursuant to Government Code 66000, et. seq. and Education Code 17621 (e) and 17622

- 
- Delivery of Draft Developer Fee Justification Study for Districts Review (this step will occur two weeks after receiving all required data from the District)

- 
- Completion of Final Draft of Developer Fee Justification Study
 - Provide up to six (6) bound copies of the Study to the District

- 
- Presentation of Final Study to Board of Education (**extra fee**)

PROJECT APPROACH

1. The current enrollment and projected growth within the District's boundary is determined.
2. Determination of Local Student Generation Rates
3. The impact of new developments is determined by analyzing the proposed development projects and calculating the estimated number of students that will be generated from new housing.
4. Existing facility capacity is derived from the baseline capacities approved by the State along with any approved and funded projects that also increase the District's capacity.
5. The projected growth from developments is then loaded into existing facilities to the extent that there is available space.
6. Any unhoused students will generate a need for new facilities and an estimated cost is calculated, based on State allowances and local land values.
7. If any students from new development are to be housed in existing facilities, the need to modernize existing schools will be determined and the appropriate portion will be included in the facility cost.
8. The cost is then compared to the amount of projected new development (residential then commercial/industrial) to determine the amount of developer fees that are justified.

SchoolWorks, Inc. will request from the District:

- Current CALPADS/CBEDS
- SAB 50-02
- Latest Audit Report
- Last two (2) years of Developer Fee Logs
- Copy of your previous Level 1 Justification Study
- List and cost of projects that the Developer Fees will be used for

SchoolWorks, Inc. will compile the following data used in the Study:

- Census data
- OPSC data
- Cost of land per acre
- County and City Planning Department development information

RESPONSIBILITIES OF SCHOOLWORKS, INC.

- Prepare Developer Fee Justification Study pursuant to Government Code 66000, et. Seq. and Education Code 17621 (e) and 17622
- Assist the District with a timeline for adoption of new Developer Fees, including a **Sample** Notice and **Sample** Resolution for the Public Hearing
- Present Developer Fee Justification Study to the Board (Extra Charge)
- Attend public hearing and respond to questions (Extra Charge)

QUALITY CONTROL

We have several points at which data is reviewed by our team. Kathy reviews data as it comes in from the school districts. A member of our team reviews every Study before a Draft is sent to the District. Our studies have also been reviewed by several lawyers for school districts including Los Angeles Unified School District.



FEE SCHEDULE

Item Description:	Cost
Level 1 Developer Fee Study Total Cost	\$4,000

If SchoolWorks, Inc presence is requested at a School Board meeting, the District will be billed at \$185 per hour *plus* travel time and expenses.

The consulting fees will be billed upon completion of the Study. The amount is due within thirty (30) days of the date of the invoice. A late fee of 5% of the invoice amount will be charged if the amount due is not paid within sixty days of the date of the invoice.

CONTRACT

SchoolWorks, Inc. will contract to perform the tasks enumerated above for the prices indicated. Rescue Union Elementary School District is authorized to enter into this agreement by Government Code 53060. These services are chargeable to the District Capital Facility Funds.

Rescue Union Elementary School District

Signature

Name

Title

Date

SchoolWorks, Inc

Ken Reynolds

Signature

Ken Reynolds

Name

President - SchoolWorks, Inc.

Title

February 12, 2021

Date

REFERENCES

Alameda Unified School District

Enrollment: 11,299 – Product: Level 1 and Level 2 Studies

County: Alameda

Reference: Dani Krueger, Administrative Assistant to the CBO

Telephone: 510.337.7000 ext. 77066



Porterville Unified School District

Enrollment: 14,429 – Product: Level 1 Study

County: Tulare

Reference: Brad Rohrbach, Ed.D., Director of Financial Services

Telephone: 559.793.2458



Pajaro Valley Unified School District

Enrollment: 20,438 – Product: Level 1 and Level 2 Studies

County: Santa Cruz

Reference: Helen Bellonzi, Director of Finance

Telephone: 831.786.2100 ext 2620



Santa Maria-Bonita School District

Enrollment: 17,122 – Product: Level 1 and Level 2 Studies

County: Santa Barbara

Reference: Mike Grogan, Student Housing Office

Telephone: 805.361.8278



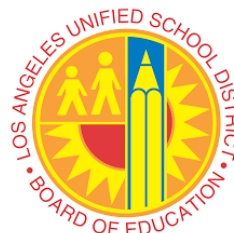
Los Angeles Unified School District

Enrollment: 621,414 – Product: Level 1 Studies

County: Los Angeles

Reference: Maruch Atienza, Director of Accounting

Telephone: 213.241.7991



2018 DEVELOPER FEE STUDY CLIENT LIST

District	County	Enrollment
ALAMEDA UNIFIED	ALAMEDA	11299
ALPAUGH UNIFIED	TULARE	754
ALTA VISTA ELEMENTARY	TULARE	558
ALVINA ELEMENTARY	FRESNO	188
BAYSHORE ELEMENTARY	SAN MATEO	378
BUCKEYE UNION	EL DORADO	5996
BUENA VISTA	TULARE	212
BURREL UNION ELEMENTARY	FRESNO	117
BURTON	TULARE	4920
CAPAY JOINT UNION ELEMENTARY	GLENN	182
CASTRO VALLEY UNIFIED	ALAMEDA	9361
CENTRAL UNION ELEMENTARY	KINGS	1801
CHOWCHILLA ELEMENTARY	MADERA	2243
CHOWCHILLA UNION HIGH	MADERA	1113
CLAY JOINT ELEMENTARY	FRESNO	255
COALINGA - HURON UNIFIED	FRESNO	4450
CORCORAN JOINT UNIFIED	KINGS	3320
CUTLER - OROSI JOINT UNIFIED	TULARE	4125
EL DORADO UNION HIGH	EL DORADO	6665
EL TEJON UNIFIED	KERN	754
ENCINITAS UNION	SAN DIEGO	5350
EUREKA UNION ELEMENTARY	PLACER	3383
EXETER UNIFIED	TULARE	2834
FALL RIVER JOINT UNIFIED	SHASTA	1209
FARMERSVILLE UNIFIED	TULARE	2532

2018 DEVELOPER FEE STUDY CLIENT LIST

District	County	Enrollment
FILLMORE UNIFIED	VENTURA	3751
FOWLER UNIFIED	FRESNO	2609
GOLD OAK UNION	EL DORADO	489
GOLETA UNION ELEMENTARY	SANTA BARBARA	3541
GONZALES UNIFIED	MONTEREY	2371
GREENFIELD UNION	MONTEREY	9327
HOPE ELEMENTARY	SANTA BARBARA	963
ISLAND UNION ELEMENTARY	KINGS	415
JACOBY CREEK CHARTER	HUMBOLDT	462
JANESVILLE UNION ELEMENTARY	LASSEN	352
JEFFERSON ELEMENTARY	SAN MATEO	6821
KEYES UNION	STANISLAUS	1154
KINGS RIVER - HARDWICK	KINGS	807
KINGS RIVER UNION ELEMENTARY	TULARE	465
KINGSBURG ELEMENTARY CHARTER	FRESNO	2232
KINGSBURG JOINT UNION HIGH	FRESNO	1158
LAGUNITA	MONTEREY	98
LAKE ELEMENTARY	GLENN	181
LAKE ELEMENTARY	GLENN	181
LATON UNIFIED	FRESNO	695
LIBERTY ELEMENTARY	TULARE	1399
LINDSAY UNIFIED	TULARE	4111
LIVE OAK UNIFIED	SUTTER	1866
LOS ANGELES UNIFIED	LOS ANGELES	621414
MADERA UNIFIED	MADERA	20956

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District	County	Enrollment
MANZANITA ELEMENTARY	BUTTE	291
MCSWAIN UNION ELEMENTARY	MERCED	837
MISSION UNION ELEMENTARY	MONTEREY	131
MONROE ELEMENTARY	FRESNO	167
MORAGA ELEMENTARY	CONTRA COSTA	1832
MORGAN HILL UNIFIED	SANTA CLARA	9133
NEWARK UNIFIED	ALAMEDA	5913
OAK VALLEY UNION	TULARE	568
OAKDALE JOINT UNIFIED	STANISLAUS	5292
ORCUTT UNION	SANTA BARBARA	5202
PAJARO VALLEY UNIFIED	SANTA CRUZ	20279
PARLIER UNIFIED	FRESNO	3421
PIXLEY UNION ELEMENTARY	TULARE	1072
PLANADA ELEMENTARY	MERCED	805
PLAZA ELEMENTARY	GLENN	209
PLEASANT VALLEY	VENTURA	7154
PLEASANT VIEW ELEMENTARY	TULARE	474
PORTERVILLE UNIFIED	TULARE	14429
RAYMOND - KNOWLES UNION ELEMENTARY	MADERA	81
REEF - SUNSET UNIFIED	KINGS	2664
RINCON VALLEY UNION	SONOMA	3442
ROCKFORD	TULARE	357
SAN JUAN UNIFIED	SACRAMENTO	50044
SAN LEANDRO UNIFIED	ALAMEDA	8880
SAN LORENZO VALLEY UNIFIED	SANTA CRUZ	4998

2018 DEVELOPER FEE STUDY CLIENT LIST

District	County	Enrollment
SANTA BARBARA UNIFIED	SANTA BARBARA	15042
SANTA MARIA - BONITA ELEMENTARY	SANTA BARBARA	17122
SANTA MARIA JOINT UNION HIGH	SANTA BARBARA	7949
SANTA PAULA UNIFIED	VENTURA	5306
SHANDON JOINT UNIFIED	SAN LUIS OBISPO	321
SNOWLINE JOINT UNIFIED	SAN BERNARDINO	7556
SOUTH SAN FRANCISCO UNIFIED	SAN MATEO	8707
SPRINGVILLE UNION ELEMENTARY	TULARE	331
STRATHMORE UNION ELEMENTARY	TULARE	797
SULPHUR SPRINGS UNION ELEMENTARY	LOS ANGELES	5395
SUNDALE UNION ELEMENTARY	TULARE	827
THREE RIVERS UNION ELEMENTARY	TULARE	146
TRAVER JOINT	TULARE	216
TULARE CITY ELEMENTARY	TULARE	9494
TULARE JOINT UNION HIGH	TULARE	5544
VALLECITO UNION	CALAVERAS	567
VALLEY HOME JOINT ELEMENTARY	STANISLAUS	167
WASHINGTON UNIFIED	YOLO	8281
WAUKENA JOINT UNION	TULARE	219
WEST PARK ELEMENTARY	FRESNO	660
WESTSIDE ELEMENTARY	FRESNO	1799
WILLIAMS UNIFIED	COLUSA	1357
WINTERS JOINT UNIFIED	YOLO	1531