



Scott Smith, Superintendent

2020-2021
FIRST INTERIM BUDGET REPORT
Period July 1, 2020– October 31, 2021

Board Members

Lee McFarland
Jack Mettier
Samuel Shalhoub
Tiffany Silva
Gary Stephenson

COAST UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: December 17, 2020

TO: Board of Trustees

FROM: Annie Lachance, Business Manager

SUBJECT: ***2020-21 First Interim Financial Report Narrative***

Pursuant to Education code 42131 and 33127, the 2020-21 First Interim Financial Report is presented for the Board's review and approval. This is the first of two required reports covering the period from July 1, 2020 – October 31, 2020. The First Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard Final Budget Version (attached) and includes the Coast Unified School District's (District) financial position and assumptions as of October 31, 2020. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The First Interim Report, as of October 31, 2020, provides comparison of the Adopted Budget, year-to-date totals and First Interim projections. The objective in preparing Interim Reports is to help ensure proper Board oversight and periodic adjustment of the District's operating budget. The Board asserts, by filing a Positive Certification of Financial Position, the District is able to meet the current year and the two subsequent year's financial obligations. Currently the District is submitting a positive certification. However, I would advise caution and much consideration in going forward with expenditures that reduce our reserve as we have financial obligations in the future that need to be addressed as well as reducing deficit spending.

The First Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2021-22 and 2022-23.

Financial Highlights

The fiscal position of the District for fiscal year 2020-21 is stable. The implementation of the Local Control Funding Formula (LCFF) began in the 2013-14 fiscal year, and has substantively altered the calculations for financing public schools. The LCFF was designed to restore funding incrementally over seven years to reach a target of the level that districts had achieved back in fiscal year 2007-08. The LCFF was funded 100%, one year ahead of target. However, the District remains supported by property taxes that contribute far more than the new funding model currently guarantees. Although the information suggests that Coast Unified School District will continue to be funded by property taxes over the LCFF formula, economic indicators still require monitoring.

The LCFF was developed primarily by eliminating most state categorical programs and creating a higher base funding per student. This base amount is enhanced by the Supplemental and Concentration Grants that target low income students as well as English learners and foster youth. The base funding plus the Supplemental and Concentration Grants make up the LCFF. However, basic aid districts which receive property taxes in excess of the LCFF calculations were guaranteed continued revenue equal to the 2012-13 state categorical programs net of the "fair share" reduction. The District is estimated to receive approximately \$623,000 of state categorical revenue for 2020-21, as well as an estimated \$10,921,570 in property taxes.

In addition, the passage of Proposition 30 in November 2012 prevented an additional cut to state funding and created the Education Protection Account (EPA). The District is expected to receive EPA funding of approximately \$110,380 for the current fiscal year. This amount was set to stop in the 2019-20 fiscal year. However, with passage of Proposition 55, a portion of Proposition 30 remains intact. While the increase in sales tax expired after the 2018-19 fiscal year, the increase in personal income tax on incomes over \$250,000 will remain in effect for an additional 12 years to help fund education and healthcare. Coast Unified School District will receive funds through the 2023-24 fiscal year, and is estimating receiving approximately \$98,990 for that year.

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

Revenue Assumptions:

- Property taxes were estimated at budget development to increase 3.5% over 2019-20. The amount of property tax revenues, estimated at \$10,921,570 has not changed from budget development. For subsequent years, an increase of 3.5% and 3% were used for 2021-22 and 2022-23 respectively.
- October CalPads enrollment was 536, a decrease of 46 students over last year's CalPads numbers. Last year (2019-20) was the first increase in enrollment that we have seen in four years with 21 more students. The decrease this year is due in part to COVID 19 and the transition to distance learning.
- Our unduplicated percentage of enrollment is 76.49%. This is a decrease of 1.35% from last year.
- We received \$61,649 for the passage of Senate Bill 1090, which helps mitigate the effects of the decommissioning of the Diablo Nuclear Power Plant. This was reflected in the original budget. We will be receiving \$61,649 each year over the next five years for a total of \$493,192.
- All revenues have been adjusted to the latest estimates received.

Following are the 2020-21 First Interim Budget Summary of Changes (from budget adoption):

| | 2020-21 Adopted Budget | 2020-21 1st Interim Budget | Net Change |
|--------------------------------------|---------------------------------------|--|-----------------------|
| <i>Unrestricted Revenues</i> | | | |
| Property Taxes/LCFF | \$ 11,594,591 | \$11,654,995 | \$ 60,404 |
| Federal Revenues | \$ 0 | \$ 0 | \$ 0 |
| All Other State Revenues | \$ 111,289 | \$ 109,562 | \$ - 1,727 |
| All Other Local Revenues | \$ 268,146 | \$ 280,138 | \$ 11,992 |
| Total – Unrestricted Revenues | | | \$ 70,669 |
| <i>Restricted Revenues</i> | | | |
| ASES | \$ 118,087 | \$ 118,087 | \$ 0 |
| Title I | \$ 93,526 | \$ 125,024 | \$ 31,498 |
| Special Education | \$ 534,525 | \$ 569,008 | \$ 34,483 |
| Special Ed – Discretionary Grants | \$ 3,752 | \$ 4,534 | \$ 782 |

| | | | |
|----------------------------------|-----------|-----------|------------|
| Title II – Teacher Quality | \$ 23,695 | \$ 17,180 | \$ - 6,515 |
| Title III – LEP | \$ 27,155 | \$ 28,714 | \$ 1,559 |
| MAA | \$ 20,000 | \$ 20,000 | \$ 0 |
| Lottery – Restricted | \$ 31,072 | \$ 28,194 | \$ - 2,878 |
| Voc-Ag Grant | \$ 6,600 | \$ 6,600 | \$ 0 |
| Career Technical Education (CTE) | \$ 65,675 | \$ 84,125 | \$ 18,450 |

COVID Resources

| | | | |
|---------------------------------------|------------|------------|------------|
| Learning Loss Mit CR Fund (3220) | \$ 0 | \$ 520,201 | \$ 520,201 |
| Learning Loss Gen Fund (7420) | \$ 0 | \$ 64,549 | \$ 64,549 |
| Elem & Sec School Emerg Relief (3210) | \$ 127,146 | \$ 127,146 | \$ 0 |

Total – Restricted Revenues **\$ 662,129**

Contributions from Unrestricted to Restricted

\$ 2,462,268 \$ 2,204,364 \$- 257,904

Expenditure Assumptions

- Salaries and benefits have been adjusted as employees are hired and positions are filled. All increases for certificated and classified were reflected at budget adoption.
- Materials and Supplies increased due to the budgeting of carryover from the previous year as well as budgeting the remainder of the CTE Grants. In addition, COVID funds have been budgeted and spent according to State and Federal guidelines.
- Operating Services increased primarily because of additional Special Education expenditures, budgeting carryover and adjusting budgets as information becomes available.
- Capital Outlay increased due to the playground repairs at CGS and the purchase of two new vans.
- Other Outgo increased due to an increase in Special Ed as well as an increase in the payment owed to San Luis Coastal based on Inter-District Transfers.

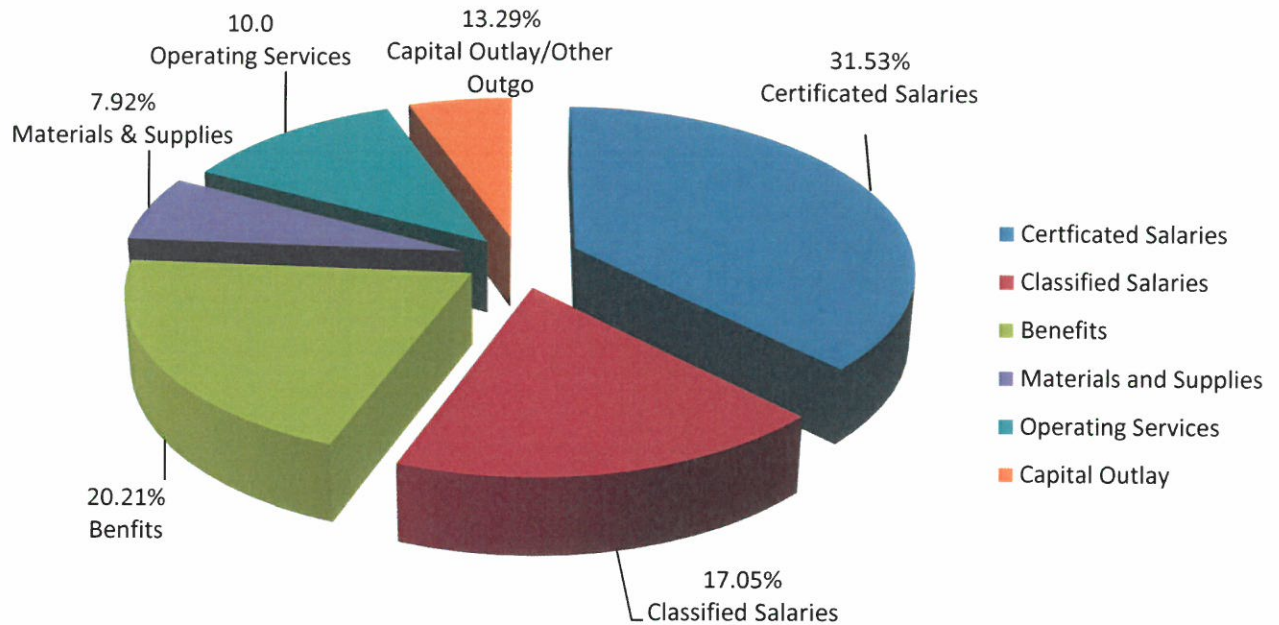
| | 2020-21 Adopted Budget | 2020-21 1st Interim Budget | Net Change |
|---|---------------------------------------|---|-----------------------|
| Expenditures – Unrestricted and Restricted | | | |
| Certificated Salaries | \$4,619,912 | \$4,668,998 | \$ 49,086 |
| Classified Salaries | \$2,535,124 | \$2,521,431 | \$ - 13,693 |
| Benefits | \$2,999,384 | \$2,993,263 | \$ - 6,121 |
| Materials and Supplies | \$ 685,603 | \$1,171,918 | \$ 486,315 |
| Operating Services | \$1,482,441 | \$1,481,773 | \$ - 668 |
| Capital Outlay | \$ 16,000 | \$ 141,841 | \$ 125,841 |
| Other Outgo | \$1,667,032 | \$1,838,844 | \$ 171,812 |

Total Increase of Expenditures **\$ 812,572**

Increased Expenditures from Budget Development:

- Budgeted carryover \$ 81,344
- Balance of Fire Alarms/CUHS \$ 13,493
- Certificated Column Movement \$ 26,000
- Increase in MOU amount \$ 160,000

2020-21 First Interim Expenditures



The district's salaries and benefits represent 68.79% of the expenditures for the district. This is lower than most districts, which are typically between 85% and 90%. This is also lower than usual due to the increase of COVID-19 funds received by the district.

Designated Reserve for Economic Uncertainty

- The State requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty for 2020-21 fiscal year is estimated at \$1,943,323, and represents a 12.98% reserve. Projections for 2021-22 and 2022-23, using current budget assumptions, allow us to meet the State required 4% reserves in 2021-22 at 9.73% and 2022-23 at 6.71%. The reserve will continue to drop as we honor the Memorandum of Understanding with Cayucos Elementary School District and San Luis Coastal Unified School District. This is especially concerning as Coast Unified School District is a Basic Aid district, relying on continuing property taxes to fund our schools. In the event of an economic downturn, this could greatly affect the funding of our school and require reductions to meet reserve levels. As we have seen, expenses are rising at a faster pace than are revenues. Because of this, a conservative approach in spending will need to be adopted and implemented in order to maintain a positive certification in all three years.

Other Funds

- **Fund 13 Cafeteria:** Currently, we are estimating a district contribution to the Cafeteria Fund of \$170,000. This amount is most likely to be reduced as we enter our second year as a Provision 2 district. With Provision 2, every student eats for free with a higher reimbursement rate from the Federal and State governments. However, this also means more food procurement as more meals are being served. Because the amount of the

reimbursement rate is unknown at this time, we will be monitoring the fund closely. We have historically contributed much less to the Cafeteria Fund - \$97,181 in 2015-16, \$86,455 in 2016-17, \$88,186 in 2017-18 and \$93,619 in 2018-19.

- **Fund 17 Special Reserve:** Currently, Fund 17 has a balance of \$609,032, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$556,352.
- **Fund 25 Capitol Facilities Fund (Developer Fees):** At First Interim the estimated fund balance for Fund 25 is \$192,894.

Recommended Action: Board approve Qualified Certification

Based on the information in the 2020-21 First Interim Report, the Coast Unified School District will meet its financial obligations in the current year 2020-21 and two subsequent years. Even though we meet our reserve level in all three years, we must move forward with caution when spending and make sure that careful attention is being paid when expenditures are approved. The First Interim Budget Report as presented is an accurate representation of what is known at this time.

SSC School District and Charter School Financial Projection Dartboard

Adopted State Budget for 2020–21 (Revised CalPERS Rates 10-30-20)

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2020–21 Adopted State Budget, then later revised for new California Public Employees' Retirement System (CalPERS) employer contribution rate estimates as of October 30, 2020⁴. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS | | | | | |
|--|---------|---------|---------|---------|---------|
| Factor | 2019–20 | 2020–21 | 2021–22 | 2022–23 | 2023–24 |
| Statutory COLA and DOF Latest Estimates | 3.26% | 2.31% | 2.48% | 3.26% | N/A |
| Funded COLA | 3.26% | 0.00% | N/A | N/A | N/A |
| SSC Estimated Statutory COLA | 3.26% | 2.31% | 0.60% | 0.70% | 1.60% |
| SSC Recommended Planning COLA ^{1,2} | 3.26% | 0.00% | 0.00% | 0.00% | 0.00% |

*Department of Finance (DOF)

| LCFF GRADE SPAN FACTORS FOR 2020–21 | | | | |
|---|---------|---------|---------|---------|
| Entitlement Factors Per ADA* | K–3 | 4–6 | 7–8 | 9–12 |
| 2019–20 Base Grants | \$7,702 | \$7,818 | \$8,050 | \$9,329 |
| Statutory COLA at 2.31% | \$178 | \$181 | \$186 | \$215 |
| 2020–21 Base Grants Before Deficit Factor | \$7,880 | \$7,999 | \$8,236 | \$9,544 |
| Deficit Factor Impact | (\$178) | (\$181) | (\$186) | (\$215) |
| 2020–21 Base Grants After Deficit Factor | \$7,702 | \$7,818 | \$8,050 | \$9,329 |
| Grade Span Adjustment Factors | 10.4% | – | – | 2.6% |
| Grade Span Adjustment Amounts | \$801 | – | – | \$243 |
| 2020–21 Adjusted Base Grants ³ | \$8,503 | \$7,818 | \$8,050 | \$9,572 |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | |
|---------------------------------------|----------------------|---------|---------|---------|---------|
| Factors | 2019–20 | 2020–21 | 2021–22 | 2022–23 | 2023–24 |
| California CPI | 2.34% | 0.98% | 1.59% | 1.87% | 2.33% |
| California Lottery | Unrestricted per ADA | \$149 | \$150 | \$150 | \$150 |
| | Restricted per ADA | \$48 | \$49 | \$49 | \$49 |
| Mandate Block Grant (District) | Grades K–8 per ADA | \$32.18 | \$32.18 | \$32.18 | \$32.18 |
| | Grades 9–12 per ADA | \$61.94 | \$61.94 | \$61.94 | \$61.94 |
| Mandate Block Grant (Charter) | Grades K–8 per ADA | \$16.86 | \$16.86 | \$16.86 | \$16.86 |
| | Grades 9–12 per ADA | \$46.87 | \$46.87 | \$46.87 | \$46.87 |
| Interest Rate for Ten-Year Treasuries | 1.25% | 0.89% | 1.24% | 1.70% | 2.10% |
| CalSTRS Employer Rate ⁴ | 17.10% | 16.15% | 16.00% | 18.10% | 18.10% |
| CalPERS Employer Rate ⁴ | 19.721% | 20.70% | 23.00% | 26.30% | 27.30% |

| STATE MINIMUM RESERVE REQUIREMENTS | |
|--|--------------------|
| Reserve Requirement | District ADA Range |
| The greater of 5% or \$69,000 ⁵ | 0 to 300 |
| The greater of 4% or \$69,000 ⁵ | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and higher |

¹Recommended planning COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period, and more than \$11 billion in budget deferrals are in place beginning 2020–21.

²The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year.

³Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers' Retirement System (CalSTRS) and CalPERS rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are estimates and subject to change based on determination by the respective governing boards.

⁵Rate adjusts upward to \$71,000 beginning in 2020–21.

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Approved Budget vs First Interim

| CATEGORIES | 2020-21 Approved Budget | | | 2020-21 1st Interim | | | DIFFERENCE (Budget - 1st Interim) | | |
|-----------------------------|-------------------------|------------------|-------------------|---------------------|------------------|-------------------|--------------------------------------|----------------|----------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenues | | | | | | | | | |
| Revenue Limit | | | | | | | | | |
| Federal | 11,594,591 | 214,096 | 11,808,687 | 11,654,995 | 209,610 | 11,864,605 | 60,404 | -4,486 | 55,918 |
| Other State | 0 | 400,622 | 400,622 | 0 | 954,567 | 954,567 | 0 | 553,945 | 553,945 |
| Local | 111,289 | 596,047 | 707,336 | 109,562 | 714,888 | 824,450 | -1,727 | 118,841 | 117,114 |
| | 268,146 | 281,234 | 549,380 | 280,138 | 316,783 | 596,921 | 11,992 | 35,549 | 47,541 |
| Total Revenues | 11,974,026 | 1,491,999 | 13,466,025 | 12,044,695 | 2,195,848 | 14,240,543 | 70,669 | 703,849 | 774,518 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 3,939,718 | 680,194 | 4,619,912 | 3,971,885 | 697,113 | 4,668,998 | 32,167 | 16,919 | 49,086 |
| Classified Salaries | 2,212,543 | 322,581 | 2,535,124 | 2,102,770 | 418,661 | 2,521,431 | -109,773 | 96,080 | -13,693 |
| Employee Benefits | 2,265,416 | 733,968 | 2,999,384 | 2,174,465 | 818,798 | 2,993,263 | -90,951 | 84,830 | -6,121 |
| Books & Supplies | 404,780 | 280,823 | 685,603 | 438,844 | 733,074 | 1,171,918 | 34,064 | 452,251 | 486,315 |
| Services & Operating | 1,054,954 | 427,487 | 1,482,441 | 1,038,079 | 443,694 | 1,481,773 | -16,875 | 16,207 | -668 |
| Capital Outlay | 12,000 | 4,000 | 16,000 | 13,493 | 128,348 | 141,841 | 1,493 | 124,348 | 125,841 |
| Other Outgo | 1,017,032 | 650,000 | 1,667,032 | 1,188,844 | 650,000 | 1,838,844 | 171,812 | 0 | 171,812 |
| Indirect Cost | -62,634 | 50,392 | -12,242 | -62,634 | 50,392 | -12,242 | 0 | 0 | 0 |
| Total Expenditures | 10,843,809 | 3,149,445 | 13,993,254 | 10,865,746 | 3,940,080 | 14,805,826 | 21,937 | 790,635 | 812,572 |
| Other Sources/ Uses | | | | | | | | | |
| Transfers In/ Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out/Uses | -222,801 | 0 | -222,801 | -170,121 | | -170,121 | 52,680 | 0 | 52,680 |
| Contributions | -1,703,099 | 1,703,099 | 0 | -1,643,490 | 1,643,490 | 0 | 59,609 | -59,609 | 0 |
| Change Fund Balance | -795,683 | 45,653 | -750,030 | -634,662 | -100,742 | -735,404 | 161,021 | 0 | 14,626 |
| Beginning Balance | 2,574,583 | 157,809 | 2,732,392 | 2,574,583 | 157,809 | 2,732,392 | | | |
| Audit Adjustment | 3,402 | 0 | 0 | 3,402 | 0 | 3,402 | | | |
| Net Change | -795,683 | 45,653 | -750,030 | -634,662 | -100,742 | -735,404 | | | |
| Ending Balance | 1,782,302 | 203,462 | 1,985,764 | 1,943,323 | 57,067 | 2,000,390 | | | |
| 4% Reserve Level | 568,642 | | | 599,038 | | | | | |
| Actual Reserve Level | 12.54% | | | 12.98% | | | | | |

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Multi-Year Projection Recap

| CATEGORIES | 2020-21 MYP | | | 2021-22 MYP | | | 2022-23 MYP | | |
|-----------------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenues | | | | | | | | | |
| Revenue Limit | | | | | | | | | |
| Federal | 11,654,995 | 209,610 | 11,864,605 | 12,033,975 | 211,706 | 12,245,681 | 12,371,740 | 213,823 | 12,585,563 |
| Other State | 0 | 954,567 | 954,567 | 0 | 309,528 | 309,528 | 0 | 314,358 | 314,358 |
| Local | 109,562 | 714,888 | 824,450 | 109,562 | 565,614 | 675,176 | 103,147 | 563,917 | 667,064 |
| | 280,138 | 316,783 | 596,921 | 207,049 | 319,611 | 526,660 | 207,049 | 322,467 | 529,516 |
| | | | 0 | | | 0 | | | 0 |
| Total Revenues | 12,044,695 | 2,195,848 | 14,240,543 | 12,350,586 | 1,406,459 | 13,757,045 | 12,681,936 | 1,414,565 | 14,096,501 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | | | | | | | | | |
| Classified Salaries | 3,971,885 | 697,113 | 4,668,998 | 4,002,115 | 702,361 | 4,704,476 | 4,052,023 | 710,203 | 4,762,226 |
| Employee Benefits | 2,102,770 | 418,661 | 2,521,431 | 2,231,162 | 431,244 | 2,662,406 | 2,317,586 | 445,884 | 2,763,470 |
| Books & Supplies | 2,174,465 | 818,798 | 2,993,263 | 2,217,954 | 835,174 | 3,053,128 | 2,262,314 | 851,877 | 3,114,191 |
| Services & Operating | 438,844 | 733,074 | 1,171,918 | 329,325 | 232,285 | 561,610 | 331,871 | 232,285 | 564,156 |
| Capital Outlay | 1,038,079 | 443,694 | 1,481,773 | 1,001,533 | 409,607 | 1,411,140 | 916,517 | 423,707 | 1,340,224 |
| Other Outgo | 13,493 | 128,348 | 141,841 | 0 | 7,500 | 7,500 | 0 | 7,500 | 7,500 |
| Indirect Cost | 1,188,844 | 650,000 | 1,838,844 | 1,194,547 | 650,000 | 1,844,547 | 1,202,726 | 650,000 | 1,852,726 |
| | -62,634 | 50,392 | -12,242 | -62,634 | 50,392 | -12,242 | -62,634 | 50,392 | -12,242 |
| | | | 0 | | | 0 | | | 0 |
| Total Expenditures | 10,865,746 | 3,940,080 | 14,805,826 | 10,914,002 | 3,318,563 | 14,232,565 | 11,020,403 | 3,371,848 | 14,392,251 |
| Other Sources/ Uses | | | | | | | | | |
| Transfers In/ Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out/Uses | -170,121 | | -170,121 | -127,680 | | -127,680 | -127,680 | | -127,680 |
| Contributions | -1,643,490 | 1,643,490 | 0 | -1,855,037 | 1,855,037 | 0 | -1,957,283 | 1,957,283 | 0 |
| Change Fund Balance | -634,662 | -100,742 | -735,404 | -546,133 | -57,067 | -603,200 | -423,430 | 0 | -423,430 |
| Beginning Balance | 2,574,583 | 157,809 | 2,732,392 | 1,943,323 | 57,067 | 2,000,390 | 1,397,190 | 0 | 1,397,190 |
| Audit Adjustment | 3,402 | 0 | 3,402 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change | -634,662 | -100,742 | -735,404 | -546,133 | -57,067 | -603,200 | -423,430 | 0 | -423,430 |
| Ending Balance | 1,943,323 | 57,067 | 2,000,390 | 1,397,190 | 0 | 1,397,190 | 973,760 | 0 | 973,760 |
| 4% Reserve Level | 599,038 | | | 574,410 | | | 580,797 | | |
| Actual Reserve Level | 12.98% | | | 9.73% | | | 6.71% | | |

Goals, Actions, & Services: LCAP Year: 2020-21
1st Interim

| Description | 2020-21 Amount | Expended as of October 31, 2020 | Account Line/DC 0200 |
|---|------------------|---------------------------------|--|
| Goal 1: Expand Student's Communication and Critical Thinking | | | |
| 1.A.1: AVID Training within the Long Term English Learner Strand | \$2,325 | \$0.00 | 01-0000-0-5200-1110-1000-003 |
| 1.A.1: ELPAC Training (mileage and substitutes) | \$425 | \$0.00 | 01-0000-0-5200-1110-1000-003 01-0000-0-1160-1110-1000-003 |
| 1.A.2: Bilingual Books/Graphic Novels | \$1,200 | \$0.00 | 01-0000-0-4200-1110-1000-003 |
| 1.A.3: 1.5 FTE ELD Teacher CGS | \$91,156 | \$27,266.64 | 01-0000-0-1100-1115-1000-004 |
| 1.A.3: .28 FTE ELD SLMS | \$26,240 | \$7,715.37 | 01-0000-0-1100-1115-1000-005 |
| 1.A.3: .125 FTE ELD Teacher CUHS | \$9,475 | \$2,882.13 | 01-0000-0-1100-1115-1000-043 |
| 1.A.3: Bilingual Aides – CGS, SLMS, CUHS | \$99,058 | \$27,456.55 | 01-0000-0-2100-1110-1000-xxx |
| 1.A.3: Translations and Support Services | \$95,916 | \$23,979.02 | |
| 1.A.4: Brainpop Program (CGS) | \$1,200 | \$1,097.50 | 01-0000-0-5800-1110-1000-005 |
| 1.A.4: English 3D Consumables | \$2,881 | \$0.00 | 01-0000-0-5800-1110-1000-003 |
| 1.A.4: Renaissance Place Subscription and Stipend | \$4,210 | \$4,669.00 | 01-0000-0-5800-1110-1000-xxx |
| 1.A.4: NewsELA | \$2,250 | \$2,250.00 | 01-0000-0-5800-1110-1000-xxx |
| 1.A.4: ETC Portal Subscription | \$4,215 | \$0.00 | 01-0000-0-5810-1110-1000-003 |
| 1.A.4: NWEA Assessment Subscription & Training (grades 5-12) | \$5,540 | \$5,440.00 | 01-0000-0-5800-1110-1000-xxx |
| 1.A.4: STAR Reading Assessment (CGS) | \$1,074 | \$792.00 | 01-0000-0-5800-1110-1000-004 |
| 1.A.4: DIBELS Subscription | \$310 | \$0.00 | 01-0000-0-5800-1110-1000-004 |
| 1.A.5: Librarians at CGS, SLMS, and CUHS | \$148,538 | \$41,854.09 | 01-0000-0-2400-1412-2420-xxx |
| 1.A.5: Follet Training | \$594 | \$0.00 | 01-0000-0-5800-1110-1000-003 |
| TOTAL GOAL 1 | \$496,607 | \$145,402.30 | |

| Description | 2020-21 Amount | Expended as of October 31, 2020 | Account Line/DC 0200 |
|--|----------------|---------------------------------|------------------------------|
| TOTAL GOAL 2 SUPPLEMENTAL AND CONCENTRATION | \$494,813 | | |
| Goal 2: Accelerate Student's Academic Outcomes in Mathematics | | | |
| 2.A.1: AVID Summer Institute Training under Mathematics Strand | \$2,325 | \$0.00 | 01-0000-0-5200-1110-1000-003 |
| 2.A.2: Conference costs TK-12 math teachers | \$3,000 | \$0.00 | 01-0000-0-5200-1110-1000-003 |
| 2.A.2: Substitute salaries for staff to participate in training | \$1,700 | \$0.00 | 01-0000-0-1160-1110-1000-xxx |
| 2.A.5: .75 FTE CUHS Math Support | \$73,237 | \$15,272.24 | 01-0000-0-1100-1280-1000-043 |
| 2.A.5: .29 FTE SLMS Math Support | \$28,901 | \$6,026.40 | 01-0000-0-1100-1280-1000-005 |
| 2.A.5: .50 FTE CGS Math Support | \$60,017 | \$12,225.06 | 01-0000-0-1100-1280-1000-004 |
| 2.A.7: iLearn Math Program | \$3,600 | \$3,600.00 | 01-0000-0-5800-1110-1000-003 |
| 2.A.7: REFLEX Math Program CGS | \$2,966 | \$0.00 | 01-0000-0-5800-1110-1000-004 |
| 2.A.8: Math Training CGS | \$3,000 | \$0.00 | 01-0000-0-5200-1110-1000-004 |
| TOTAL GOAL 2 | \$178,746 | \$37,123.70 | |
| TOTAL GOAL 2 SUPPLEMENTAL AND CONCENTRATION | \$175,780 | | |

| | | | |
|--|-----------|-------------|------------------------------|
| Goal 3: To Advance Student's College and Career Readiness | | | |
| 3.A.3: Staffing Afterschool Homework Assistance | \$23,767 | \$0.00 | 01-0000-0-1150-1110-1000-xxx |
| 3.A.3: AVID Library - digital curriculum | \$2,500 | \$580.00 | 01-0000-0-4100-1110-1000-xxx |
| 3.A.3: Annual AVID Membership | \$4,150 | \$4,099.00 | 01-0000-0-5300-1110-1000-003 |
| 3.A.4: Books and Supplies for Dual Enrollment Courses | \$9,400 | \$0.00 | 01-0000-0-4300-3804-1000-043 |
| 3.A.4: 1.128 FTE Dual Enrollment Instruction | \$121,242 | \$30,000.67 | 01-0000-0-1100-3804-1000-043 |
| 3.A.5: College Tours/substitute costs and overnight stipends | \$7,000 | \$0.00 | 01-0000-0-1150-1110-1000-043 |

| Description | 2020-21 Amount | Expended as of October 31, 2020 | Account Line/DC 0200 |
|---|----------------|---------------------------------|------------------------------|
| 3.A.5: College Tours/subject specific for pathways | \$3,500 | \$0.00 | 01-0000-0-5800-1110-1000-043 |
| 3.A.5: College Tours/8th Grade | \$2,300 | \$0.00 | 01-0000-0-5800-1110-1000-005 |
| 3.A.5: Transportation and venue fees for outside learning | \$10,000 | \$0.00 | 01-0000-0-5716-1110-1000-xxx |
| 3.A.6: Illuminate Assessment Package | \$6,909 | \$8,779.50 | 01-0000-0-5800-1110-1000-003 |
| 3.A.7: Counseling/Family Advocate CUHS | \$22,000 | \$22,000.00 | 01-0000-0-5866-1110-1000-043 |
| 3.A.7: Counseling Services – PEI Grant SLMS | \$22,500 | \$22,500.00 | 01-0000-0-5866-1110-1000-005 |
| 3.A.7: Counseling Contract/Family Advocate CGS | \$50,200 | \$18,466.70 | 01-0000-0-5866-1110-1000-004 |
| 3.A.7: Second Step social emotional wellness curriculum | \$3,000 | \$0.00 | 01-0000-0-5800-1110-1000-003 |
| 3.A.8: Set aside funds for ongoing technology purchases and 1:1 devices | \$52,680 | \$0.00 | 01-0000-0-7612-0000-9300-000 |
| 3.A.9: Special Education Aides/salaries and benefits | \$231,766 | \$33,702.22 | 01-6500-0-2100-5770-1190-003 |
| 3.A.10: Trainings for AP Instruction | \$3,050 | \$0.00 | 01-0000-0-5200-1110-1000-043 |
| 3.A.10: AP Testing Fees | \$5,515 | \$0.00 | 01-0000-0-5800-1110-1000-043 |
| 3.A.10: 1.125 FTE for AP Course Instruction | \$111,886 | \$27,966.00 | 01-0000-0-1100-1110-1000-043 |
| 3.A.11: Agriculture materials, field trips and stipends | \$6,555 | \$0.00 | 01-7010-0-4300-3824-1000-043 |
| 3.A.12: PIP Program for CGS | \$3,000 | \$0.00 | 01-0000-0-5800-1110-1000-004 |
| 3.A.12: Related costs to the Peace Leader Program | \$750 | \$0.00 | 01-0000-0-4300-1110-1000-004 |
| 3.A.13: Expanded Summer School | \$22,000 | \$0.00 | 01-0000-0-1150-1131-1000-003 |
| 3.A.14: Computer Support Technician/.5 FTE | \$49,135 | \$12,283.85 | 01-0000-0-2400-1110-2420-010 |
| 3.A.14: Illuminate Training/Conference | \$16,975 | \$0.00 | 01-0000-0-5200-1110-1000-003 |
| 3.A.15 Transportation – Home to School | \$146,556 | \$36,639.00 | 01-0723-0-2200-0000-3600-003 |
| TOTAL GOAL 3 | \$938,336 | \$217,016.94 | |
| TOTAL GOAL 3 SUPPLEMENTAL AND CONCENTRATION | \$523,444 | | |

| Description | 2020-21 Amount | Expended as of October 31, 2020 | Account Line/DC 0200 |
|--|-------------------|------------------------------------|----------------------|
| | | | |
| TOTAL LCAP EXPENDITURES | \$1,613,689 | \$399,542.94 | |
| TOTAL SUPPLEMENTAL AND CONCENTRATION GRANT EXPENDITURES | \$1,194,037 | | |

LCFF Calculator Universal Assumptions
Coast Unified (75465) - 2020-21 First Interim

LEA: Coast Unified
District

75465

Yes

2013-14

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2020-21 First Interim

Projection Date: 11/03/20

Statutory COLA & Augmentation/Suspension
(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA
Augmentation/(COLA Suspension)

Base Grant Proration Factor

Add-on, ERT & MSA Proration Factor

LCFF Gap Closed Percentage
(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate
(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Historical Difference in EPA Rates between Annual & P-2

Local EPA Accrual

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

| | | | | | | | |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| Grades TK-3 | \$ 10,198.64 | \$ 10,715.65 | \$ 10,738.86 | \$ 10,729.94 | \$ 10,691.84 | \$ 10,691.84 | \$ 8,503.00 |
| Grades 4-6 | \$ 9,376.30 | \$ 9,852.40 | \$ 9,873.74 | \$ 9,865.53 | \$ 9,830.51 | \$ 9,830.51 | \$ 7,818.00 |
| Grades 7-8 | \$ 9,654.96 | \$ 10,144.77 | \$ 10,166.75 | \$ 10,158.30 | \$ 10,122.23 | \$ 10,122.23 | \$ 8,050.00 |
| Grades 9-12 | \$ 11,479.19 | \$ 12,062.83 | \$ 12,088.96 | \$ 12,078.91 | \$ 12,036.02 | \$ 12,036.02 | \$ 9,572.00 |

Base Grants

| | | | | | | | |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 |
| Grades 4-6 | \$ 7,571 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 |
| Grades 7-8 | \$ 7,796 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 |
| Grades 9-12 | \$ 9,034 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 |

Grade Span Adjustment

| | | | | | | | |
|-------------|--------|--------|--------|--------|--------|--------|--------|
| Grades TK-3 | \$ 776 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 |
| Grades 9-12 | \$ 235 | \$ 243 | \$ 243 | \$ 243 | \$ 243 | \$ 243 | \$ 243 |

LCFF Calculator Universal Assumptions
Coast Unified (75465) - 2020-21 First Interim

LEA: **Coast Unified**
District

75465
Yes
2013-14

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title:

2020-21 First Interim

Projection
Date:

11/03/20

2018-19 **2019-20** **2020-21** **2021-22** **2022-23** **2023-24** **2024-25**

Prorated Base, Supplemental and Concentration Rate per ADA

| | | | | | | | | | | | | |
|-------------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|
| Grades TK-3 | \$ | 8,503 | \$ | 8,503 | \$ | 8,503 | \$ | 8,503 | \$ | 8,503 | \$ | 8,503 |
| Grades 4-6 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 |
| Grades 7-8 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 |
| Grades 9-12 | \$ | 9,572 | \$ | 9,572 | \$ | 9,572 | \$ | 9,572 | \$ | 9,572 | \$ | 9,572 |

Prorated Base Grants

| | | | | | | | | | | | | |
|-------------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|
| Grades TK-3 | \$ | 7,459 | \$ | 7,702 | \$ | 7,702 | \$ | 7,702 | \$ | 7,702 | \$ | 7,702 |
| Grades 4-6 | \$ | 7,571 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 | \$ | 7,818 |
| Grades 7-8 | \$ | 7,796 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 | \$ | 8,050 |
| Grades 9-12 | \$ | 9,034 | \$ | 9,329 | \$ | 9,329 | \$ | 9,329 | \$ | 9,329 | \$ | 9,329 |

Prorated Grade Span Adjustment

| | | | | | | | | | | | | |
|-------------|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|
| Grades TK-3 | \$ | 776 | \$ | 801 | \$ | 801 | \$ | 801 | \$ | 801 | \$ | 801 |
| Grades 9-12 | \$ | 235 | \$ | 243 | \$ | 243 | \$ | 243 | \$ | 243 | \$ | 243 |

Necessary Small School Selection (if applicable)

| | | | | | | | | | | | | |
|--------|------|------|------|------|------|------|------|------|------|------|------|------|
| NSS #1 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #2 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #3 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #4 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #5 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |

LCFF Calculator Universal Assumptions
Coast Unified (75465) - 2020-21 First Interim

LEA: Coast Unified
District

75465
Yes
2013-14

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2020-21 First Interim

Projection
Date: 11/03/20

| Supplemental Grant | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|----------|----------|----------|----------|----------|----------|----------|
| Maximum - 1.00 ADA, 100% UPP | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| Grades TK-3 | \$ 1,647 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 |
| Grades 4-6 | \$ 1,514 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 |
| Grades 7-8 | \$ 1,559 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 |
| Grades 9-12 | \$ 1,854 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 |
| Actual - 1.00 ADA, Local UPP as follows: | 73.35% | 76.46% | 76.85% | 76.70% | 76.06% | 76.06% | 0.00% |
| Grades TK-3 | \$ 1,208 | \$ 1,300 | \$ 1,307 | \$ 1,304 | \$ 1,293 | \$ 1,293 | \$ - |
| Grades 4-6 | \$ 1,111 | \$ 1,196 | \$ 1,202 | \$ 1,199 | \$ 1,189 | \$ 1,189 | \$ - |
| Grades 7-8 | \$ 1,144 | \$ 1,231 | \$ 1,237 | \$ 1,235 | \$ 1,225 | \$ 1,225 | \$ - |
| Grades 9-12 | \$ 1,360 | \$ 1,464 | \$ 1,471 | \$ 1,468 | \$ 1,456 | \$ 1,456 | \$ - |
| Concentration Grant (>55% population) | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | |
| Grades TK-3 | \$ 4,118 | \$ 4,252 | \$ 4,252 | \$ 4,252 | \$ 4,252 | \$ 4,252 | \$ 4,252 |
| Grades 4-6 | \$ 3,786 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 |
| Grades 7-8 | \$ 3,898 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 |
| Grades 9-12 | \$ 4,635 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | 18.3500% | 21.4600% | 21.8500% | 21.7000% | 21.0600% | 21.0600% | 0.0000% |
| Grades TK-3 | \$ 756 | \$ 912 | \$ 929 | \$ 923 | \$ 895 | \$ 895 | \$ - |
| Grades 4-6 | \$ 695 | \$ 839 | \$ 854 | \$ 848 | \$ 823 | \$ 823 | \$ - |
| Grades 7-8 | \$ 715 | \$ 864 | \$ 879 | \$ 873 | \$ 848 | \$ 848 | \$ - |
| Grades 9-12 | \$ 850 | \$ 1,027 | \$ 1,046 | \$ 1,039 | \$ 1,008 | \$ 1,008 | \$ - |

Annie Lachance
alachance@coastusd.org
(805) 924-2926

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Coast Unified (75465) - 2020-21 First Interim

11/3/20

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|-----|---------------|---------------|---------------|---------------|---------------|---------|
| Estimated Property Taxes (with RDA) | C-1 | 10,585,811 | 10,964,573 | 11,350,717 | 11,689,565 | 11,921,818 | |
| Less In-Lieu transfer | A-6 | (23,562) | - | - | - | - | - |
| Total Local Revenue | | \$ 10,562,249 | \$ 10,964,573 | \$ 11,350,717 | \$ 11,689,565 | \$ 11,921,818 | \$ - |
| Statewide 90th percentile rate | | | | | | | |

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

| | | | | | | | |
|--------------------------------|-----|---------|---------|---------|---------|---------|---------|
| Floor Adjustments | H-2 | | | | | | |
| Miscellaneous Adjustments | J-5 | | | | | | |
| Minimum State Aid Adjustments | | | | | | | |
| Funded Based on Target Formula | | | | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| B-10 | | - | - | - | - | - | - |
| E-1 | | - | - | - | - | - | - |
| G-5 | | - | - | - | - | - | - |
| True/False | | TRUE | TRUE | TRUE | TRUE | TRUE | TRUE |

UNDUPPLICATED PUPIL PERCENTAGE

| | | | | | | | |
|---|-----------|--------|--------|--------|--------|--------|-------|
| District Enrollment | A-1 / A-3 | 582 | 535 | 545 | 521 | 514 | |
| COE Enrollment | A-2 / A-4 | 1 | 1 | 1 | 1 | 1 | |
| Total Enrollment | | 583 | 536 | 546 | 522 | 515 | |
| District Unduplicated Pupil Count | B-1 / B-3 | 453 | 407 | 414 | 396 | 391 | |
| COE Unduplicated Pupil Count | B-2 / B-4 | 1 | 1 | 1 | 1 | 1 | |
| Total Unduplicated Pupil Count | | 454 | 408 | 415 | 397 | 392 | |
| 3-yr rolling percentage | | 77.87% | 76.12% | 76.01% | 76.05% | 76.12% | |
| Single Year Unduplicated Pupil Percentage | | 77.87% | 76.12% | 76.01% | 76.05% | 76.12% | |
| Unduplicated Pupil Percentage (%) | | 76.46% | 76.85% | 76.70% | 76.06% | 76.06% | 0.00% |

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Coast Unified (75465) - 2020-21 First Interim

11/3/20

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA

ADA to use:

CURRENT YEAR ADA:

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|-----|---------|---------|---------|---------|---------|---------|
| B-1 | 164.65 | 139.65 | 148.20 | 156.75 | 152.00 | |
| B-2 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 | |
| B-3 | 80.10 | 77.90 | 71.25 | 77.90 | 81.70 | |
| B-4 | 185.61 | 172.90 | 180.50 | 157.70 | 153.90 | |

P-2
(Annual for Special
Day Class
extended year)

Non Public School, NPS-Licensed Children Institutions, Community Day School:

| | | | | | | |
|-------------|---|---|---|---|---|---|
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |

Annual

District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)

| | | | | | | |
|----------------|--------|--------|--------|--------|--------|---|
| DISTRICT TOTAL | 550.92 | 508.25 | 517.75 | 494.95 | 488.30 | - |
|----------------|--------|--------|--------|--------|--------|---|

County operated (Community School, Special Ed):

| | | | | | | |
|--------------|------|------|---|---|---|---|
| Grades TK-3 | 0.98 | 0.98 | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| COUNTY TOTAL | 0.98 | 0.98 | - | - | - | - |

P-2 / Annual

RATIO: District ADA to Enrollment

RATIO: County ADA to Enrollment

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| | 94.66% | 95.00% | 95.00% | 95.00% | 95.00% | 0.00% |
| | 98.00% | 98.00% | 0.00% | 0.00% | 0.00% | 0.00% |

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

| | | | | | | |
|-------------|---|---|---|---|---|---|
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |

ADA transfer: Student from Charter to District (cross fiscal year)

| | | | | | | |
|-------------|---|---|---|---|---|---|
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |

Difference (if diff. < 0, no adj. to PY ADA)

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Coast Unified (75465) - 2020-21 First Interim

11/3/20

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| LCFF ADA | | | | | | |
| ADA Guarantee - Prior Year | | | | | | |
| Grades TK-3 | 155.03 | 164.65 | 139.65 | 148.20 | 156.75 | 152.00 |
| Grades 4-6 | 123.02 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 |
| Grades 7-8 | 70.49 | 80.10 | 77.90 | 71.25 | 77.90 | 81.70 |
| Grades 9-12 | 187.10 | 185.61 | 172.90 | 180.50 | 157.70 | 153.90 |
| LCFF Subtotal | 535.64 | 550.92 | 508.25 | 517.75 | 494.95 | 488.30 |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | 535.64 | 550.92 | 508.25 | 517.75 | 494.95 | 488.30 |
| ADA Guarantee - Current Year | | | | | | |
| Grades TK-3 | 164.65 | 139.65 | 148.20 | 156.75 | 152.00 | - |
| Grades 4-6 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 | - |
| Grades 7-8 | 80.10 | 77.90 | 71.25 | 77.90 | 81.70 | - |
| Grades 9-12 | 185.61 | 172.90 | 180.50 | 157.70 | 153.90 | - |
| LCFF Subtotal | 550.92 | 508.25 | 517.75 | 494.95 | 488.30 | - |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | 550.92 | 508.25 | 517.75 | 494.95 | 488.30 | - |
| Change in LCFF ADA (excludes NSS ADA) | | | | | | |
| | 15.28 | (42.67) | 9.50 | (22.80) | (6.65) | (488.30) |
| | Increase | Decline | Increase | Decline | Decline | Decline |
| Funded LCFF ADA | | | | | | |
| Grades TK-3 | 164.65 | 164.65 | 148.20 | 148.20 | 156.75 | 152.00 |
| Grades 4-6 | 120.56 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 |
| Grades 7-8 | 80.10 | 80.10 | 71.25 | 71.25 | 77.90 | 81.70 |
| Grades 9-12 | 185.61 | 185.61 | 180.50 | 180.50 | 157.70 | 153.90 |
| Subtotal | 550.92 | 550.92 | 517.75 | 517.75 | 494.95 | 488.30 |
| | Current | Prior | Current | Prior | Prior | Prior |
| Funded NSS ADA | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| | Prior | Prior | Prior | Prior | Prior | Prior |
| NPS, CDS, & COE Operated | | | | | | |
| Grades TK-3 | 0.98 | 0.98 | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Subtotal | 0.98 | 0.98 | - | - | - | - |
| | Prior | Prior | Prior | Prior | Prior | Prior |
| Combined Total | | | | | | |
| Grades TK-3 | 165.63 | 165.63 | 148.20 | 148.20 | 156.75 | 152.00 |
| Grades 4-6 | 120.56 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 |
| Grades 7-8 | 80.10 | 80.10 | 71.25 | 71.25 | 77.90 | 81.70 |
| Grades 9-12 | 185.61 | 185.61 | 180.50 | 180.50 | 157.70 | 153.90 |
| Total | 551.90 | 551.90 | 517.75 | 517.75 | 494.95 | 488.30 |

K-3 Grade Span Adjustment Funding Determination

Coast Unified (75465) - 2020-21 First Interim

11/3/20

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

| | 2012-13 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--------------------------------|---------|------------|------------|------------|------------|------------|------------|
| Target class size | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| GAP funding rate selection | | May Revise | May Revise | May Revise | May Revise | May Revise | May Revise |
| Current | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| May Revise | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| MADE ADEQUATE PROGRESS? | | YES | YES | YES | YES | YES | YES |

TK-3 Class Size - Progress toward target

Cambria Grammar School

| | | | | | | | |
|---------------------------------|--|--------|-------|-------|--------|-------|-------|
| Average Class Size | | 20.625 | 18.38 | 19.5 | 20.625 | 20 | |
| Prior year target | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Distance to target | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Required progress | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Max Class Size to make progress | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| MADE ADEQUATE PROGRESS? | | YES | YES | YES | YES | YES | YES |

TK-3 Class Size - Progress toward target

School Site

| | | | | | | | |
|---------------------------------|--|-------|-------|-------|-------|-------|-------|
| Average Class Size | | | | | | | |
| Prior year target | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Distance to target | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Required progress | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Max Class Size to make progress | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| MADE ADEQUATE PROGRESS? | | YES | YES | YES | YES | YES | YES |

TK-3 Class Size - Progress toward target

School Site

| | | | | | | | |
|---------------------------------|--|-------|-------|-------|-------|-------|-------|
| Average Class Size | | | | | | | |
| Prior year target | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Distance to target | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Required progress | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Max Class Size to make progress | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| MADE ADEQUATE PROGRESS? | | YES | YES | YES | YES | YES | YES |

| Coast Unified (75465) - 2020-21 First Interim | | 44138 | | v21.2 | |
|---|--|--------------|--|--------------|--|
| LOCAL CONTROL FUNDING FORMULA | | 2021-22 | | 2022-23 | |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | 2021-22 | | 2022-23 | |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | 5,907,883 | | 5,887,801 | |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | 5,650,548 | | 5,650,548 | |
| Current Year Gap Funding | | - | | - | |
| ECONOMIC RECOVERY PAYMENT | | 100.00% | | 100.00% | |
| Miscellaneous Adjustments | | 1,318,817 | | 1,318,817 | |
| LCFF Entitlement before Minimum State Aid provision | | 7,226,700 | | 7,206,618 | |
| CALCULATE STATE AID | | | | | |
| Transition Entitlement | | 7,226,700 | | 7,206,618 | |
| Local Revenue (including RDA) | | (11,350,717) | | (11,689,565) | |
| Gross State Aid | | - | | - | |
| CALCULATE MINIMUM STATE AID | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | 12-13 Rate | | 22-23 ADA | |
| 2012-13 NSS Allowance (deficit) | | 7,230.25 | | 517.75 | |
| Minimum State Aid Adjustments | | - | | - | |
| Less Current Year Property Taxes/in Lieu | | - | | - | |
| Subtotal State Aid for Historical RL/Charter General BG | | (11,350,717) | | (11,689,565) | |
| Categorical funding from 2012-13 | | 623,045 | | 623,045 | |
| Charter Categorical Block Grant adjusted for ADA | | - | | - | |
| Minimum State Aid Guarantee Before Proration Factor | | 623,045 | | 623,045 | |
| Proration Factor | | 0.00% | | 0.00% | |
| Minimum State Aid Guarantee | | 623,045 | | 623,045 | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | - | | - | |
| Local Control Funding Formula Target Base (2019-20 forward) | | - | | - | |
| Minimum State Aid plus Property Taxes including RDA | | - | | - | |
| Offset | | - | | - | |
| Minimum State Aid Prior to Offset | | - | | - | |
| Total Minimum State Aid with Offset | | - | | - | |
| TOTAL STATE AID | | 623,045 | | 623,045 | |
| Additional State Aid (Additional SA) | | - | | - | |
| LCFF Phase-In Entitlement | | 7,226,700 | | 7,206,618 | |
| (before COE transfer, Choice & Charter Supplemental) | | - | | - | |
| CHANGE OVER PRIOR YEAR | | -4.88% | | (20,082) | |
| LCFF Entitlement PER ADA | | 13,958 | | 13,919 | |
| PER ADA CHANGE OVER PRIOR YEAR | | 1.39% | | (39) | |
| BASIC AID STATUS (school districts only) | | Basic Aid | | Basic Aid | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | |
| State Aid | | 2021-22 | | 2022-23 | |
| Property Taxes net of in-lieu | | 623,045 | | 623,045 | |
| Charter in-Lieu Taxes | | 11,350,717 | | 11,689,565 | |
| LCFF pre COE, Choice, Supp | | 11,973,762 | | 12,312,610 | |

| Coast Unified (75465) - 2020-21 First Interim | | | | | | | | | | v21.2 | v21.2 |
|--|---------------------|----------|------------|---------|--------------------|------------|------------|---------|--------------------------|---------|-----------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | | 2023-24 | 2024-25 |
| CALCULATE LCFF TARGET | | | | | | | | | | | |
| Unduplicated as % of Enrollment | | | | | | | | | | | |
| | COLA & Augmentation | | Base Grant | | Unduplicated Pupil | | Base Grant | | Unduplicated Pupil Count | | 2024-25 |
| | 0.000% | ADA | Base | Gr Span | Supp | Percentage | 0.00% | Gr Span | Supp | Concen | |
| Grades TK-3 | | 156.75 | 7,702 | 801 | 1,293 | 76.06% | | | | | |
| Grades 4-6 | | 102.60 | 7,818 | | 823 | 1,189 | | | | | |
| Grades 7-8 | | 77.90 | 8,050 | | 848 | 1,225 | | | | | |
| Grades 9-12 | | 157.70 | 9,329 | 243 | 1,456 | 1,008 | | | | | |
| Subtract NSS | | | | | | | | | | | |
| NSS Allowance | | | | | | | | | | | |
| TOTAL BASE | | 494.95 | 4,107,694 | 163,877 | 649,792 | 449,797 | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | | | |
| Home-to-School Transportation | | | | | | | | | | | |
| Small School District Bus Replacement Program | | | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | | | | | | |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | | | | | | | |
| | | | | | | | | | | | 4,462,070 |
| | | | | | | | | | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | | | |
| | | | | | | | | | | | 1,318,817 |
| CALCULATE LCFF FLOOR | | | | | | | | | | | |
| Current year Funded ADA times Base per ADA | | 12-13 | | | 23-24 | | | | 12-13 | 24-25 | |
| Current year Funded ADA times Other RL per ADA | | Rate | | | ADA | | | | Rate | ADA | |
| Necessary Small School Allowance at 12-13 rates | | 7,161.62 | | | 494.95 | | | | 7,161.62 | 488.30 | 3,497,019 |
| | | 68.63 | | | 494.95 | | | | 68.63 | 488.30 | 33,512 |
| 2012-13 Categoricals | | | | | | | | | | | |
| Floor Adjustments | | | | | | | | | | | 1,223,341 |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | | | | | | | | |
| Less Fair Share Reduction | | | | | | | | | | | |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | | | | | | | | | (600,296) |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | | | | \$ 2,480.04 | 488.30 | 1,211,004 |
| | | | | | | | | | | | 5,364,580 |

| Coast Unified (75465) - 2020-21 First Interim | | v21.2 | v21.2 |
|---|------------|-------------------|-----------------------|
| LOCAL CONTROL FUNDING FORMULA | | 2023-24 | 2024-25 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | 2023-24 | 2024-25 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | 5,622,685 | 4,462,070 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | 5,429,153 | 5,364,580 |
| Current Year Gap Funding | | - | - |
| ECONOMIC RECOVERY PAYMENT | 100.00% | 1,318,817 | 1,318,817 |
| Miscellaneous Adjustments | | - | - |
| LCFF Entitlement before Minimum State Aid provision | | 6,941,502 | 5,780,887 |
| CALCULATE STATE AID | | | |
| Transition Entitlement | | 6,941,502 | 5,780,887 |
| Local Revenue (including RDA) | | (11,921,818) | - |
| Gross State Aid | | - | 5,780,887 |
| CALCULATE MINIMUM STATE AID | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | 12-13 Rate | 23-24 ADA | 24-25 ADA |
| 2012-13 NSS Allowance (deficit) | 7,230.25 | 494.95 | 488.30 |
| Minimum State Aid Adjustments | | | |
| Less Current Year Property Taxes/In Lieu | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | MINIMUM STATE AID | N/A |
| Categorical funding from 2012-13 | | 3,578,612 | 3,530,531 |
| Charter Categorical Block Grant adjusted for ADA | | - | - |
| Minimum State Aid Guarantee Before Proration Factor | | 623,045 | 4,153,576 |
| Proration Factor | | 0.00% | 0.00% |
| Minimum State Aid Guarantee | | 623,045 | 4,153,576 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | - | - |
| Minimum State Aid plus Property Taxes including RDA | | - | - |
| Offset | | - | - |
| Minimum State Aid Prior to Offset | | - | - |
| Total Minimum State Aid with Offset | | - | - |
| TOTAL STATE AID | | 623,045 | 5,780,887 |
| Additional State Aid (Additional SA) | | | |
| LCFF Phase-In Entitlement | | 6,941,502 | 5,780,887 |
| (before COE transfer, Choice & Charter Supplemental) | | | |
| CHANGE OVER PRIOR YEAR | -3.68% | (265,116) | -16.72% (1,160,615) |
| LCFF Entitlement PER ADA | | 14,025 | 11,839 |
| PER ADA CHANGE OVER PRIOR YEAR | 0.76% | 106 | -15.59% (2,186) |
| BASIC AID STATUS (school districts only) | | Basic Aid | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| State Aid | | 2023-24 | 2024-25 |
| Property Taxes net of in-lieu | Increase | 623,045 | 5,780,887 |
| Charter in-Lieu Taxes | 0.00% | - | - |
| | 1.99% | 232,253 | -100.00% (11,921,818) |
| | 0.00% | - | 0.00% |
| LCFF pre COE, Choice, Supp | 1.89% | 232,253 | -53.92% (6,763,976) |
| | | 12,544,863 | 5,780,887 |

Coast Unified (75465) - 2020-21 First Interim

11/3/20

EDUCATION PROTECTION ACCOUNT

| Certification: | | Est. Annual 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|------------------------|--------------|--------------|--------------|--------------|--------------|
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | | | | | |
| A-1 | Total ADA for EPA Minimum | 551.90 | 551.90 | 517.75 | 517.75 | 494.95 | 488.30 |
| A-2 | Minimum Funding per ADA | 200 | 200 | 200 | 200 | 200 | 200 |
| A-3 | EPA Minimum Funding (A-1 * A-2) | 110,380 | 110,380 | 103,550 | 103,550 | 98,990 | 97,660 |
| EPA PROPORTIONATE SHARE CAP | | | | | | | |
| | <i>Adjusted Total Revenue Limit</i> | 3,990,375 | 3,990,375 | 3,743,462 | 3,743,462 | 3,578,612 | 3,530,531 |
| | <i>Current Year Adjusted NSS Allowance</i> | - | - | - | - | - | - |
| B-12 | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 3,990,375 | 3,990,375 | 3,743,462 | 3,743,462 | 3,578,612 | 3,530,531 |
| B-13 | Local Revenue/In-lieu of Property Taxes | 10,562,249 | 10,964,573 | 11,350,717 | 11,689,565 | 11,921,818 | - |
| B-14 | EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0) | - | - | - | - | - | 3,530,531 |
| EPA PROPORTIONATE SHARE | | | | | | | |
| C-1 | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 3,990,375 | 3,990,375 | 3,743,462 | 3,743,462 | 3,578,612 | 3,530,531 |
| C-2 | Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>) | N/A | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| C-3 | EPA Proportionate Share (C-1 * C-2) | 641,931 | 1,455,402 | 711,258 | 711,258 | 679,936 | 670,801 |
| EPA ENTITLEMENT | | | | | | | |
| D-1 | EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3 | 110,380 | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |
| D-2 | Miscellaneous Adjustments** | - | - | - | - | - | - |
| D-3 | Adjusted EPA Entitlement (D-1 + D-2) | 110,380 | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |
| D-4 | Prior Year Annual Adjustment | N/A | - | - | - | - | - |
| D-5 | P2 Entitlement Net of PY Adjustment | N/A | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |
| C-2 | Statewide EPA Proportionate Share Ratio (<i>as of Annual certification</i>) | 16.08698870% | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| | <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i> | N/A | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |

| Coast Unified (75465) - 2020-21 First Interim | | | | | | 11/3/20 |
|--|-----|------------|------------|------------|------------|---------|
| EDUCATION PROTECTION ACCOUNT | | | | | | |
| Certification: | | | | | | |
| Est. Annual | | | | | | |
| 2019-20 | | | | | | |
| 2020-21 | | | | | | |
| 2021-22 | | | | | | |
| 2022-23 | | | | | | |
| 2023-24 | | | | | | |
| 2024-25 | | | | | | |
| Calculation of Net State Aid before Minimum State Aid | | | | | | |
| Phase-In Entitlement | N/A | 7,226,700 | 7,206,618 | 6,941,502 | 5,780,887 | |
| Less Property Taxes/In-Lieu | N/A | 11,350,717 | 11,689,565 | 11,921,818 | - | |
| Gross State Aid | N/A | - | - | - | 5,780,887 | |
| Less EPA Allocation | N/A | 110,380 | 103,550 | 98,990 | 670,801 | |
| Net State Aid | N/A | - | - | - | 5,110,086 | |
| Minimum State Aid | | | | | | |
| Adjusted Total Revenue Limit | N/A | 3,743,462 | 3,743,462 | 3,578,612 | 3,530,531 | |
| 2012-13 Deficitd NSS Allowance | N/A | - | - | - | - | |
| Less Property Taxes/In-Lieu | N/A | 10,964,573 | 11,350,717 | 11,689,565 | 11,921,818 | |
| Less EPA Allocation | N/A | 110,380 | 103,550 | 98,990 | 670,801 | |
| Revenue Limit Minimum State Aid | N/A | - | - | - | 2,859,730 | |
| Categorical Minimum State Aid | N/A | 623,045 | 623,045 | 623,045 | 623,045 | |
| Minimum State Aid Guarantee before Proration | - | 623,045 | 623,045 | 623,045 | 3,482,775 | |
| Proration | - | 0.00% | 0.00% | 0.00% | 0.00% | |
| Minimum State Aid Guarantee | N/A | 623,045 | 623,045 | 623,045 | 3,482,775 | |
| Charter School Minimum State Aid Offset (effective 2014-15) | N/A | - | - | - | - | |
| LCFF State Aid | N/A | 623,045 | 623,045 | 623,045 | 5,110,086 | |
| EPA in Excess to LCFF Funding | N/A | 110,380 | 103,550 | 98,990 | - | |

Coast Unified (75465) - 2020-21 First Interim

11/3/2020

LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant

| | 2013-14 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i> | | 1,241,863 | 1,254,890 | 1,173,944 | 1,153,862 | 1,099,589 | - |
| 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils | | | | | | | |
| 3. Difference [1] less [2] | | | | | | | |
| 4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate | | | | | | | |
| GAP funding rate | | | | | | | |
| 5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry) | | 1,241,863 | 1,254,890 | 1,173,944 | 1,153,862 | 1,099,589 | - |
| 6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement | | 6,091,171 | 6,091,171 | 5,801,231 | 5,801,231 | 5,590,388 | 5,529,362 |
| | | 7,584,559 | 7,597,586 | 7,226,700 | 7,206,618 | 6,941,502 | 5,780,887 |
| 7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry) | | 20.39% | 20.60% | 20.24% | 19.89% | 19.67% | 0.00% |

*percentage by which services for unduplicated students must be increased or improved over services provided for
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration

SUF SERVICES

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|--------------|--------------|--------------|--------------|--------------|---------|
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 1,241,863 | \$ 1,254,890 | \$ 1,173,944 | \$ 1,153,862 | \$ 1,099,589 | \$ - |
| Current year Percentage to Increase or Improve Services | 20.39% | 20.60% | 20.24% | 19.89% | 19.67% | 0.00% |

| LCFF Calculator Universal Assumptions | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Coast Unified (75465) - 2020-21 First Inte | | | | 11/3/2020 | | |
| Summary of Funding | | | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Target Components: | | | | | | |
| COLA & Augmentation | 3.26% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Base Grant | 4,594,581 | 4,594,581 | 4,319,844 | 4,319,844 | 4,107,694 | 4,051,395 |
| Grade Span Adjustment | 177,773 | 177,773 | 162,570 | 162,570 | 163,877 | 159,150 |
| Supplemental Grant | 729,789 | 733,511 | 687,602 | 681,864 | 649,792 | - |
| Concentration Grant | 512,074 | 521,379 | 486,342 | 471,998 | 449,797 | - |
| Add-ons | 251,525 | 251,525 | 251,525 | 251,525 | 251,525 | 251,525 |
| Total Target | 6,265,742 | 6,278,769 | 5,907,883 | 5,887,801 | 5,622,685 | 4,462,070 |
| Transition Components: | | | | | | |
| Target | \$ 6,265,742 | \$ 6,278,769 | \$ 5,907,883 | \$ 5,887,801 | \$ 5,622,685 | \$ 4,462,070 |
| Funded Based on Target Formula (PY P-2) | TRUE | TRUE | TRUE | TRUE | TRUE | TRUE |
| Floor | 5,982,154 | 5,982,154 | 5,650,548 | 5,650,548 | 5,429,153 | 5,364,580 |
| Remaining Need after Gap (informational only) | - | - | - | - | - | - |
| Gap % | 100% | 100% | 100% | 100% | 100% | 100% |
| Current Year Gap Funding | - | - | - | - | - | - |
| Miscellaneous Adjustments | - | - | - | - | - | - |
| Economic Recovery Target | 1,318,817 | 1,318,817 | 1,318,817 | 1,318,817 | 1,318,817 | 1,318,817 |
| Additional State Aid | - | - | - | - | - | - |
| Total LCFF Entitlement | \$ 7,584,559 | \$ 7,597,586 | \$ 7,226,700 | \$ 7,206,618 | \$ 6,941,502 | \$ 5,780,887 |
| Components of LCFF By Object Code | | | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 8011 - State Aid | \$ 623,045 | \$ 623,045 | \$ 623,045 | \$ 623,045 | \$ 623,045 | \$ 5,110,086 |
| 8011 - Fair Share | | | | | | |
| 8311 & 8590 - Categoricals | - | - | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 110,380 | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |
| Local Revenue Sources: | | | | | | |
| 8021 to 8089 - Property Taxes | 10,585,811 | 10,964,573 | 11,350,717 | 11,689,565 | 11,921,818 | - |
| 8096 - In-Lieu of Property Taxes (23,562) | | - | - | - | - | - |
| Property Taxes net of in-lieu | 10,562,249 | 10,964,573 | 11,350,717 | 11,689,565 | 11,921,818 | - |
| TOTAL FUNDING | \$ 11,295,674 | \$ 11,697,998 | \$ 12,077,312 | \$ 12,416,160 | \$ 12,643,853 | \$ 5,780,887 |
| Basic Aid Status | Basic Aid | Basic Aid | Basic Aid | Basic Aid | Basic Aid | Non-Basic Aid |
| Less: Excess Taxes | \$ 3,600,735 | \$ 3,990,032 | \$ 4,747,062 | \$ 5,105,992 | \$ 5,603,361 | - |
| Less: EPA in Excess to LCFF Funding | \$ 110,380 | \$ 110,380 | \$ 103,550 | \$ 103,550 | \$ 98,990 | - |
| Total Phase-In Entitlement | \$ 7,584,559 | \$ 7,597,586 | \$ 7,226,700 | \$ 7,206,618 | \$ 6,941,502 | \$ 5,780,887 |
| EPA Details | | | | | | |
| % of Adjusted Revenue Limit - Annual | 16.08698870% | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| % of Adjusted Revenue Limit - P-2 | 16.08698870% | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| EPA (for LCFF Calculation purposes) | \$ 110,380 | \$ 110,380 | \$ 103,550 | \$ 103,550 | \$ 98,990 | \$ 670,801 |
| 8012 - EPA, Current Year Receipt | | | | | | |
| (P-2 plus Current Year Accrual) | 110,380 | 110,380 | 103,550 | 103,550 | 98,990 | 670,801 |
| 8019 - EPA, Prior Year Adjustment | | | | | | |
| (P-A less Prior Year Accrual) | - | - | - | - | - | - |
| Accrual (from Assumptions) | - | - | - | - | - | - |

| LCFF Calculator Universal Assumptions | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Coast Unified (75465) - 2020-21 First Inte | | | | 11/3/2020 | | |
| Summary of Student Population | | | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Unduplicated Pupil Population | | | | | | |
| Enrollment | 582 | 535 | 545 | 521 | 514 | - |
| COE Enrollment | 1 | 1 | 1 | 1 | 1 | - |
| Total Enrollment | 583 | 536 | 546 | 522 | 515 | - |
| Unduplicated Pupil Count | 453 | 407 | 414 | 396 | 391 | - |
| COE Unduplicated Pupil Count | 1 | 1 | 1 | 1 | 1 | - |
| Total Unduplicated Pupil Count | 454 | 408 | 415 | 397 | 392 | - |
| Rolling %, Supplemental Grant | 76.4600% | 76.8500% | 76.7000% | 76.0600% | 76.0600% | 0.0000% |
| Rolling %, Concentration Grant | 76.4600% | 76.8500% | 76.7000% | 76.0600% | 76.0600% | 0.0000% |
| FUNDED ADA | | | | | | |
| Adjusted Base Grant ADA | Current Year | Prior Year | Current Year | Prior Year | Prior Year | Prior Year |
| Grades TK-3 | 165.63 | 165.63 | 148.20 | 148.20 | 156.75 | 152.00 |
| Grades 4-6 | 120.56 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 |
| Grades 7-8 | 80.10 | 80.10 | 71.25 | 71.25 | 77.90 | 81.70 |
| Grades 9-12 | 185.61 | 185.61 | 180.50 | 180.50 | 157.70 | 153.90 |
| Total Adjusted Base Grant ADA | 551.90 | 551.90 | 517.75 | 517.75 | 494.95 | 488.30 |
| Necessary Small School ADA | Current year | Current year | Current year | Current year | Current year | Current year |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Total Necessary Small School ADA | - | - | - | - | - | - |
| Total Funded ADA | 551.90 | 551.90 | 517.75 | 517.75 | 494.95 | 488.30 |
| ACTUAL ADA (Current Year Only) | | | | | | |
| Grades TK-3 | 165.63 | 140.63 | 148.20 | 156.75 | 152.00 | - |
| Grades 4-6 | 120.56 | 117.80 | 117.80 | 102.60 | 100.70 | - |
| Grades 7-8 | 80.10 | 77.90 | 71.25 | 77.90 | 81.70 | - |
| Grades 9-12 | 185.61 | 172.90 | 180.50 | 157.70 | 153.90 | - |
| Total Actual ADA | 551.90 | 509.23 | 517.75 | 494.95 | 488.30 | - |
| Funded Difference (Funded ADA less Actual ADA) | - | 42.67 | - | 22.80 | 6.65 | 488.30 |
| LCAP Percentage to Increase or Improve Services | | | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Current year estimated supplemental and concentr \$ | 1,241,863 \$ | 1,254,890 \$ | 1,173,944 \$ | 1,153,862 \$ | 1,099,589 \$ | - |
| Current year Percentage to Increase or Improve Se | 20.39% | 20.60% | 20.24% | 19.89% | 19.67% | 0.00% |

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 |
| 01I | General Fund/County School Service Fund | GS | GS | GS | GS |
| 08I | Student Activity Special Revenue Fund | | | | |
| 09I | Charter Schools Special Revenue Fund | | | | |
| 10I | Special Education Pass-Through Fund | | | | |
| 11I | Adult Education Fund | | | | |
| 12I | Child Development Fund | | | | |
| 13I | Cafeteria Special Revenue Fund | G | G | G | G |
| 14I | Deferred Maintenance Fund | | | | |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | G | G | G | G |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | | | | |
| 21I | Building Fund | | | | |
| 25I | Capital Facilities Fund | G | G | G | G |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | | | | |
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 49I | Capital Project Fund for Blended Component Units | | | | |
| 51I | Bond Interest and Redemption Fund | | | | |
| 52I | Debt Service Fund for Blended Component Units | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | | | | |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | | | | |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | | | | |
| 71I | Retiree Benefit Fund | | | | |
| 73I | Foundation Private-Purpose Trust Fund | | | | |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | 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 |
| SAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | | | | S |

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: _____
District Superintendent or Designee

Date: _____

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: December 17, 2020

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: Annie Lachance

Telephone: (805) 924-2926

Title: CBO

E-mail: alachance@coastusd.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 budget adoption. | | 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 budget adoption. | | 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 budget adoption. | X | |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | 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 budget adoption. | | 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 budget adoption. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | 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 budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • 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 | |

| 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 | 11,594,591.00 | 11,594,591.00 | 2,147,442.51 | 11,654,995.00 | 60,404.00 | 0.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 111,289.00 | 111,289.00 | (7,544.33) | 109,562.00 | (1,727.00) | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 268,146.00 | 268,146.00 | 121,189.92 | 280,138.27 | 11,992.27 | 4.5% |
| 5) TOTAL, REVENUES | | | 11,974,026.00 | 11,974,026.00 | 2,261,088.10 | 12,044,695.27 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,939,718.00 | 3,939,718.00 | 828,295.25 | 3,971,885.00 | (32,167.00) | -0.8% |
| 2) Classified Salaries | | 2000-2999 | 2,212,543.00 | 2,212,543.00 | 523,296.15 | 2,102,770.00 | 109,773.00 | 5.0% |
| 3) Employee Benefits | | 3000-3999 | 2,265,416.00 | 2,265,416.00 | 495,076.91 | 2,174,465.00 | 90,951.00 | 4.0% |
| 4) Books and Supplies | | 4000-4999 | 404,780.00 | 404,780.00 | 61,548.62 | 438,844.01 | (34,064.01) | -8.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,054,954.00 | 1,054,954.00 | 330,675.39 | 1,038,079.00 | 16,875.00 | 1.6% |
| 6) Capital Outlay | | 6000-6999 | 12,000.00 | 12,000.00 | (567.66) | 13,493.00 | (1,493.00) | -12.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,017,032.00 | 1,017,032.00 | 57,615.25 | 1,188,844.00 | (171,812.00) | -16.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (62,634.00) | (62,634.00) | 0.00 | (62,634.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,843,809.00 | 10,843,809.00 | 2,295,939.91 | 10,865,746.01 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,130,217.00 | 1,130,217.00 | (34,851.81) | 1,178,949.26 | | |
| 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 | 222,801.00 | 222,801.00 | 0.00 | 170,121.00 | 52,680.00 | 23.6% |
| 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 | (1,703,099.00) | (1,703,099.00) | 0.00 | (1,643,490.00) | 59,609.00 | -3.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,925,900.00) | (1,925,900.00) | 0.00 | (1,813,611.00) | | |

| 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) | | | (795,683.00) | (795,683.00) | (34,851.81) | (634,661.74) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,574,582.98 | 2,574,582.98 | | 2,574,582.98 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 3,402.00 | 3,402.00 | | 3,402.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,577,984.98 | 2,577,984.98 | | 2,577,984.98 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,577,984.98 | 2,577,984.98 | | 2,577,984.98 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,782,301.98 | 1,782,301.98 | | 1,943,323.24 | | |
| 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 | 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 | 1,782,301.98 | 1,782,301.98 | | 1,943,323.24 | | |
| 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 | 560,740.00 | 560,740.00 | 373,858.00 | 623,045.00 | 62,305.00 | 11.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 112,281.00 | 112,281.00 | 27,595.00 | 110,380.00 | (1,901.00) | -1.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 63,169.00 | 63,169.00 | 0.00 | 63,169.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 10,489,947.00 | 10,489,947.00 | 1,395,964.95 | 10,489,947.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 386,954.00 | 386,954.00 | 344,817.77 | 386,954.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (18,500.00) | (18,500.00) | 5,206.79 | (18,500.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 11,594,591.00 | 11,594,591.00 | 2,147,442.51 | 11,654,995.00 | 60,404.00 | 0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 11,594,591.00 | 11,594,591.00 | 2,147,442.51 | 11,654,995.00 | 60,404.00 | 0.5% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 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 | 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 | | | | | | | | |
| 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 | 23,252.00 | 23,252.00 | 0.00 | 23,252.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 88,037.00 | 88,037.00 | (7,544.33) | 86,310.00 | (1,727.00) | -2.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 111,289.00 | 111,289.00 | (7,544.33) | 109,562.00 | (1,727.00) | -1.6% |

| 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 | | |
| 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 | 40,000.00 | 40,000.00 | 12,567.60 | 40,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 20,000.00 | 8,664.40 | 20,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 208,146.00 | 208,146.00 | 99,957.92 | 220,138.27 | 11,992.27 | 5.8% |
| 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 | | | 268,146.00 | 268,146.00 | 121,189.92 | 280,138.27 | 11,992.27 | 4.5% |
| TOTAL, REVENUES | | | 11,974,026.00 | 11,974,026.00 | 2,261,088.10 | 12,044,695.27 | 70,669.27 | 0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 3,295,567.00 | 3,295,567.00 | 619,856.43 | 3,327,734.00 | (32,167.00) | -1.0% |
| Certificated Pupil Support Salaries | | 1200 | 88,245.00 | 88,245.00 | 29,414.88 | 88,245.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 517,738.00 | 517,738.00 | 171,246.20 | 517,738.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 38,168.00 | 38,168.00 | 7,777.74 | 38,168.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,939,718.00 | 3,939,718.00 | 828,295.25 | 3,971,885.00 | (32,167.00) | -0.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 189,631.00 | 189,631.00 | 44,691.60 | 189,205.00 | 426.00 | 0.2% |
| Classified Support Salaries | | 2200 | 947,447.00 | 947,447.00 | 166,715.08 | 838,100.00 | 109,347.00 | 11.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 322,780.00 | 322,780.00 | 106,501.56 | 322,780.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 704,450.00 | 704,450.00 | 199,361.16 | 704,450.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 48,235.00 | 48,235.00 | 6,026.75 | 48,235.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,212,543.00 | 2,212,543.00 | 523,296.15 | 2,102,770.00 | 109,773.00 | 5.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 635,022.00 | 635,022.00 | 133,285.46 | 639,841.00 | (4,819.00) | -0.8% |
| PERS | | 3201-3202 | 426,526.00 | 426,526.00 | 107,848.01 | 403,799.00 | 22,727.00 | 5.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 229,642.00 | 229,642.00 | 47,520.22 | 221,671.00 | 7,971.00 | 3.5% |
| Health and Welfare Benefits | | 3401-3402 | 779,196.00 | 779,196.00 | 167,280.75 | 716,660.00 | 62,536.00 | 8.0% |
| Unemployment Insurance | | 3501-3502 | 3,079.00 | 3,079.00 | 619.73 | 3,039.00 | 40.00 | 1.3% |
| Workers' Compensation | | 3601-3602 | 191,951.00 | 191,951.00 | 38,522.74 | 189,455.00 | 2,496.00 | 1.3% |
| 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 | | | 2,265,416.00 | 2,265,416.00 | 495,076.91 | 2,174,465.00 | 90,951.00 | 4.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,670.00 | 2,670.00 | 580.00 | 2,670.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 8,400.00 | 8,400.00 | 4,136.26 | 12,087.11 | (3,687.11) | -43.9% |
| Materials and Supplies | | 4300 | 329,210.00 | 329,210.00 | 44,827.75 | 352,694.43 | (23,484.43) | -7.1% |
| Noncapitalized Equipment | | 4400 | 64,500.00 | 64,500.00 | 12,004.61 | 71,392.47 | (6,892.47) | -10.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 404,780.00 | 404,780.00 | 61,548.62 | 438,844.01 | (34,064.01) | -8.4% |
| 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 | 85,750.00 | 85,750.00 | 515.07 | 79,450.00 | 6,300.00 | 7.3% |
| Dues and Memberships | | 5300 | 31,795.00 | 31,795.00 | 27,534.46 | 30,342.00 | 1,453.00 | 4.6% |
| Insurance | | 5400-5450 | 106,752.00 | 106,752.00 | 106,741.67 | 106,752.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 255,395.00 | 255,395.00 | 48,137.23 | 255,395.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 92,275.00 | 92,275.00 | 18,225.79 | 83,755.00 | 8,520.00 | 9.2% |
| Transfers of Direct Costs | | 5710 | (12,000.00) | (12,000.00) | 0.00 | (12,000.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,550.00 | 6,550.00 | 2,549.87 | 7,308.00 | (758.00) | -11.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 429,692.00 | 429,692.00 | 110,844.22 | 427,982.00 | 1,710.00 | 0.4% |
| Communications | | 5900 | 58,745.00 | 58,745.00 | 16,127.08 | 59,095.00 | (350.00) | -0.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,054,954.00 | 1,054,954.00 | 330,675.39 | 1,038,079.00 | 16,875.00 | 1.6% |

| 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 | (567.66) | 13,493.00 | (13,493.00) | New |
| 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 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 12,000.00 | 12,000.00 | (567.66) | 13,493.00 | (1,493.00) | -12.4% |
| 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 | 875,000.00 | 875,000.00 | 0.00 | 1,035,000.00 | (160,000.00) | -18.3% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| 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 | 94,760.00 | 94,760.00 | 33,952.72 | 96,910.00 | (2,150.00) | -2.3% |
| Other Debt Service - Principal | | 7439 | 47,272.00 | 47,272.00 | 23,662.53 | 56,934.00 | (9,662.00) | -20.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,017,032.00 | 1,017,032.00 | 57,615.25 | 1,188,844.00 | (171,812.00) | -16.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (50,392.00) | (50,392.00) | 0.00 | (50,392.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (12,242.00) | (12,242.00) | 0.00 | (12,242.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (62,634.00) | (62,634.00) | 0.00 | (62,634.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 10,843,809.00 | 10,843,809.00 | 2,295,939.91 | 10,865,746.01 | (21,937.01) | -0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| 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 | 52,680.00 | 52,680.00 | 0.00 | 0.00 | 52,680.00 | 100.0% |
| 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 | 170,121.00 | 170,121.00 | 0.00 | 170,121.00 | 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 | | | 222,801.00 | 222,801.00 | 0.00 | 170,121.00 | 52,680.00 | 23.6% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,703,099.00) | (1,703,099.00) | 0.00 | (1,643,490.00) | 59,609.00 | -3.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,703,099.00) | (1,703,099.00) | 0.00 | (1,643,490.00) | 59,609.00 | -3.5% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (1,925,900.00) | (1,925,900.00) | 0.00 | (1,813,611.00) | 112,289.00 | -5.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 214,096.00 | 214,096.00 | 0.00 | 209,610.00 | (4,486.00) | -2.1% |
| 2) Federal Revenue | | 8100-8299 | 400,622.00 | 400,622.00 | 581,700.75 | 954,567.00 | 553,945.00 | 138.3% |
| 3) Other State Revenue | | 8300-8599 | 596,047.00 | 596,047.00 | 124,609.31 | 714,888.00 | 118,841.00 | 19.9% |
| 4) Other Local Revenue | | 8600-8799 | 281,234.00 | 281,234.00 | 60,647.30 | 316,783.00 | 35,549.00 | 12.6% |
| 5) TOTAL, REVENUES | | | 1,491,999.00 | 1,491,999.00 | 766,957.36 | 2,195,848.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 680,194.00 | 680,194.00 | 164,183.17 | 697,113.00 | (16,919.00) | -2.5% |
| 2) Classified Salaries | | 2000-2999 | 322,581.00 | 322,581.00 | 175,902.49 | 418,661.00 | (96,080.00) | -29.8% |
| 3) Employee Benefits | | 3000-3999 | 733,968.00 | 733,968.00 | 137,407.21 | 818,798.00 | (84,830.00) | -11.6% |
| 4) Books and Supplies | | 4000-4999 | 280,823.00 | 280,823.00 | 242,094.88 | 733,073.70 | (452,250.70) | -161.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 427,487.00 | 427,487.00 | 64,493.53 | 443,694.00 | (16,207.00) | -3.8% |
| 6) Capital Outlay | | 6000-6999 | 4,000.00 | 4,000.00 | 0.00 | 128,348.00 | (124,348.00) | -3108.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 650,000.00 | 650,000.00 | 4,247.00 | 650,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 50,392.00 | 50,392.00 | 0.00 | 50,392.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,149,445.00 | 3,149,445.00 | 788,328.28 | 3,940,079.70 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,657,446.00) | (1,657,446.00) | (21,370.92) | (1,744,231.70) | | |
| 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 | 1,703,099.00 | 1,703,099.00 | 0.00 | 1,643,490.00 | (59,609.00) | -3.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,703,099.00 | 1,703,099.00 | 0.00 | 1,643,490.00 | | |

| 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) | | | 45,653.00 | 45,653.00 | (21,370.92) | (100,741.70) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 157,808.66 | 157,808.66 | | 157,808.66 | 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) | | | 157,808.66 | 157,808.66 | | 157,808.66 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 157,808.66 | 157,808.66 | | 157,808.66 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 203,461.66 | 203,461.66 | | 57,066.96 | | |
| 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 | 203,461.66 | 203,461.66 | | 57,067.66 | | |
| 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 | | (0.70) | | |

| 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 | 214,096.00 | 214,096.00 | 0.00 | 209,610.00 | (4,486.00) | -2.1% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 214,096.00 | 214,096.00 | 0.00 | 209,610.00 | (4,486.00) | -2.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 105,348.00 | 105,348.00 | (8,253.00) | 111,768.00 | 6,420.00 | 6.1% |
| Special Education Discretionary Grants | | 8182 | 3,752.00 | 3,752.00 | (3,753.00) | 4,534.00 | 782.00 | 20.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 93,526.00 | 93,526.00 | 31,256.00 | 125,024.00 | 31,498.00 | 33.7% |
| 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 | 23,695.00 | 23,695.00 | 4,285.00 | 17,180.00 | (6,515.00) | -27.5% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 27,155.00 | 27,155.00 | 7,179.00 | 28,714.00 | 1,559.00 | 5.7% |
| 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, 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 147,146.00 | 147,146.00 | 550,986.75 | 667,347.00 | 520,201.00 | 353.5% |
| TOTAL, FEDERAL REVENUE | | | 400,622.00 | 400,622.00 | 581,700.75 | 954,567.00 | 553,945.00 | 138.3% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materi: | | 8560 | 31,072.00 | 31,072.00 | (3,588.63) | 28,194.00 | (2,878.00) | -9.3% |
| 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 | 118,087.00 | 118,087.00 | (11,808.76) | 118,087.00 | 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 | 65,675.00 | 65,675.00 | 74,007.70 | 84,125.00 | 18,450.00 | 28.1% |
| 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 | 381,213.00 | 381,213.00 | 65,999.00 | 484,482.00 | 103,269.00 | 27.1% |
| TOTAL, OTHER STATE REVENUE | | | 596,047.00 | 596,047.00 | 124,609.31 | 714,888.00 | 118,841.00 | 19.9% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 18,480.00 | 18,480.00 | 0.00 | 18,480.00 | 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 | 47,673.00 | 47,673.00 | 16,474.30 | 50,673.00 | 3,000.00 | 6.3% |
| 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 | 215,081.00 | 215,081.00 | 44,173.00 | 247,630.00 | 32,549.00 | 15.1% |
| 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 | | | 281,234.00 | 281,234.00 | 60,647.30 | 316,783.00 | 35,549.00 | 12.6% |
| TOTAL, REVENUES | | | 1,491,999.00 | 1,491,999.00 | 766,957.36 | 2,195,848.00 | 703,849.00 | 47.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 481,506.00 | 481,506.00 | 103,484.05 | 498,370.00 | (16,864.00) | -3.5% |
| Certificated Pupil Support Salaries | | 1200 | 160,520.00 | 160,520.00 | 52,866.06 | 160,520.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 38,168.00 | 38,168.00 | 7,833.06 | 38,223.00 | (55.00) | -0.1% |
| TOTAL, CERTIFICATED SALARIES | | | 680,194.00 | 680,194.00 | 164,183.17 | 697,113.00 | (16,919.00) | -2.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 157,528.00 | 157,528.00 | 25,241.85 | 156,043.00 | 1,485.00 | 0.9% |
| Classified Support Salaries | | 2200 | 152,135.00 | 152,135.00 | 147,132.88 | 249,217.00 | (97,082.00) | -63.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,000.00 | 1,000.00 | 483.36 | 1,483.00 | (483.00) | -48.3% |
| Other Classified Salaries | | 2900 | 11,918.00 | 11,918.00 | 3,044.40 | 11,918.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 322,581.00 | 322,581.00 | 175,902.49 | 418,661.00 | (96,080.00) | -29.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 479,851.00 | 479,851.00 | 26,495.50 | 525,832.00 | (45,981.00) | -9.6% |
| PERS | | 3201-3202 | 65,332.00 | 65,332.00 | 35,621.86 | 85,121.00 | (19,789.00) | -30.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 34,539.00 | 34,539.00 | 15,319.18 | 42,162.00 | (7,623.00) | -22.1% |
| Health and Welfare Benefits | | 3401-3402 | 122,457.00 | 122,457.00 | 49,704.11 | 130,294.00 | (7,837.00) | -6.4% |
| Unemployment Insurance | | 3501-3502 | 501.00 | 501.00 | 161.99 | 573.00 | (72.00) | -14.4% |
| Workers' Compensation | | 3601-3602 | 31,288.00 | 31,288.00 | 10,104.57 | 34,816.00 | (3,528.00) | -11.3% |
| 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 | | | 733,968.00 | 733,968.00 | 137,407.21 | 818,798.00 | (84,830.00) | -11.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 72,000.00 | 72,000.00 | 73,804.55 | 73,805.00 | (1,805.00) | -2.5% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 483.00 | (483.00) | New |
| Materials and Supplies | | 4300 | 176,323.00 | 176,323.00 | 85,810.54 | 505,726.70 | (329,403.70) | -186.8% |
| Noncapitalized Equipment | | 4400 | 32,500.00 | 32,500.00 | 82,479.79 | 153,059.00 | (120,559.00) | -371.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 280,823.00 | 280,823.00 | 242,094.88 | 733,073.70 | (452,250.70) | -161.0% |
| 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 | 24,470.00 | 24,470.00 | 342.01 | 24,520.00 | (50.00) | -0.2% |
| Dues and Memberships | | 5300 | 700.00 | 700.00 | 340.00 | 840.00 | (140.00) | -20.0% |
| Insurance | | 5400-5450 | 2,800.00 | 2,800.00 | 2,730.00 | 2,800.00 | 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 | 111,000.00 | 111,000.00 | 24,124.91 | 111,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (4,050.00) | (4,050.00) | (2,549.87) | (4,808.00) | 758.00 | -18.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 280,567.00 | 280,567.00 | 39,448.26 | 297,257.00 | (16,690.00) | -5.9% |
| Communications | | 5900 | 0.00 | 0.00 | 58.22 | 85.00 | (85.00) | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 427,487.00 | 427,487.00 | 64,493.53 | 443,694.00 | (16,207.00) | -3.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 38,967.00 | (38,967.00) | New |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 10,000.00 | (10,000.00) | New |
| 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 | 75,381.00 | (75,381.00) | New |
| Equipment Replacement | | 6500 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,000.00 | 4,000.00 | 0.00 | 128,348.00 | (124,348.00) | -3108.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 572,000.00 | 572,000.00 | 0.00 | 572,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 78,000.00 | 78,000.00 | 4,247.00 | 78,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 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) | | | 650,000.00 | 650,000.00 | 4,247.00 | 650,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 50,392.00 | 50,392.00 | 0.00 | 50,392.00 | 0.00 | 0.0% |
| 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 | | | 50,392.00 | 50,392.00 | 0.00 | 50,392.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,149,445.00 | 3,149,445.00 | 788,328.28 | 3,940,079.70 | (790,634.70) | -25.1% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 1,703,099.00 | 1,703,099.00 | 0.00 | 1,643,490.00 | (59,609.00) | -3.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,703,099.00 | 1,703,099.00 | 0.00 | 1,643,490.00 | (59,609.00) | -3.5% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 1,703,099.00 | 1,703,099.00 | 0.00 | 1,643,490.00 | 59,609.00 | -3.5% |

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

40 75465 0000000
Form 011

| 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 | 11,808,687.00 | 11,808,687.00 | 2,147,442.51 | 11,864,605.00 | 55,918.00 | 0.5% |
| 2) Federal Revenue | | 8100-8299 | 400,622.00 | 400,622.00 | 581,700.75 | 954,567.00 | 553,945.00 | 138.3% |
| 3) Other State Revenue | | 8300-8599 | 707,336.00 | 707,336.00 | 117,064.98 | 824,450.00 | 117,114.00 | 16.6% |
| 4) Other Local Revenue | | 8600-8799 | 549,380.00 | 549,380.00 | 181,837.22 | 596,921.27 | 47,541.27 | 8.7% |
| 5) TOTAL, REVENUES | | | 13,466,025.00 | 13,466,025.00 | 3,028,045.46 | 14,240,543.27 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,619,912.00 | 4,619,912.00 | 992,478.42 | 4,668,998.00 | (49,086.00) | -1.1% |
| 2) Classified Salaries | | 2000-2999 | 2,535,124.00 | 2,535,124.00 | 699,198.64 | 2,521,431.00 | 13,693.00 | 0.5% |
| 3) Employee Benefits | | 3000-3999 | 2,999,384.00 | 2,999,384.00 | 632,484.12 | 2,993,263.00 | 6,121.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 685,603.00 | 685,603.00 | 303,643.50 | 1,171,917.71 | (486,314.71) | -70.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,482,441.00 | 1,482,441.00 | 395,168.92 | 1,481,773.00 | 668.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 16,000.00 | 16,000.00 | (567.66) | 141,841.00 | (125,841.00) | -786.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 1,667,032.00 | 1,667,032.00 | 61,862.25 | 1,838,844.00 | (171,812.00) | -10.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (12,242.00) | (12,242.00) | 0.00 | (12,242.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,993,254.00 | 13,993,254.00 | 3,084,268.19 | 14,805,825.71 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (527,229.00) | (527,229.00) | (56,222.73) | (565,282.44) | | |
| 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 | 222,801.00 | 222,801.00 | 0.00 | 170,121.00 | 52,680.00 | 23.6% |
| 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 | | | (222,801.00) | (222,801.00) | 0.00 | (170,121.00) | | |

| 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) | | | (750,030.00) | (750,030.00) | (56,222.73) | (735,403.44) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,732,391.64 | 2,732,391.64 | | 2,732,391.64 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 3,402.00 | 3,402.00 | | 3,402.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,735,793.64 | 2,735,793.64 | | 2,735,793.64 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,735,793.64 | 2,735,793.64 | | 2,735,793.64 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,985,763.64 | 1,985,763.64 | | 2,000,390.20 | | |
| 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 | 203,461.66 | 203,461.66 | | 57,067.66 | | |
| 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 | 1,782,301.98 | 1,782,301.98 | | 1,943,323.24 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | (0.70) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 560,740.00 | 560,740.00 | 373,858.00 | 623,045.00 | 62,305.00 | 11.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 112,281.00 | 112,281.00 | 27,595.00 | 110,380.00 | (1,901.00) | -1.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 63,169.00 | 63,169.00 | 0.00 | 63,169.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 10,489,947.00 | 10,489,947.00 | 1,395,964.95 | 10,489,947.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 386,954.00 | 386,954.00 | 344,817.77 | 386,954.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (18,500.00) | (18,500.00) | 5,206.79 | (18,500.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 11,594,591.00 | 11,594,591.00 | 2,147,442.51 | 11,654,995.00 | 60,404.00 | 0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 214,096.00 | 214,096.00 | 0.00 | 209,610.00 | (4,486.00) | -2.1% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 11,808,687.00 | 11,808,687.00 | 2,147,442.51 | 11,864,605.00 | 55,918.00 | 0.5% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 105,348.00 | 105,348.00 | (8,253.00) | 111,768.00 | 6,420.00 | 6.1% |
| Special Education Discretionary Grants | | 8182 | 3,752.00 | 3,752.00 | (3,753.00) | 4,534.00 | 782.00 | 20.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 93,526.00 | 93,526.00 | 31,256.00 | 125,024.00 | 31,498.00 | 33.7% |
| 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 | 23,695.00 | 23,695.00 | 4,285.00 | 17,180.00 | (6,515.00) | -27.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 27,155.00 | 27,155.00 | 7,179.00 | 28,714.00 | 1,559.00 | 5.7% |
| 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, 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 147,146.00 | 147,146.00 | 550,986.75 | 667,347.00 | 520,201.00 | 353.5% |
| TOTAL, FEDERAL REVENUE | | | 400,622.00 | 400,622.00 | 581,700.75 | 954,567.00 | 553,945.00 | 138.3% |
| 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 | 23,252.00 | 23,252.00 | 0.00 | 23,252.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 119,109.00 | 119,109.00 | (11,132.96) | 114,504.00 | (4,605.00) | -3.9% |
| 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 | 118,087.00 | 118,087.00 | (11,808.76) | 118,087.00 | 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 | 65,675.00 | 65,675.00 | 74,007.70 | 84,125.00 | 18,450.00 | 28.1% |
| 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 | 381,213.00 | 381,213.00 | 65,999.00 | 484,482.00 | 103,269.00 | 27.1% |
| TOTAL, OTHER STATE REVENUE | | | 707,336.00 | 707,336.00 | 117,064.98 | 824,450.00 | 117,114.00 | 16.6% |

| 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 | 40,000.00 | 40,000.00 | 12,567.60 | 40,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 20,000.00 | 8,664.40 | 20,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 18,480.00 | 18,480.00 | 0.00 | 18,480.00 | 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 | 255,819.00 | 255,819.00 | 116,432.22 | 270,811.27 | 14,992.27 | 5.9% |
| 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 | 215,081.00 | 215,081.00 | 44,173.00 | 247,630.00 | 32,549.00 | 15.1% |
| 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 | | | 549,380.00 | 549,380.00 | 181,837.22 | 596,921.27 | 47,541.27 | 8.7% |
| TOTAL, REVENUES | | | 13,466,025.00 | 13,466,025.00 | 3,028,045.46 | 14,240,543.27 | 774,518.27 | 5.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,777,073.00 | 3,777,073.00 | 723,340.48 | 3,826,104.00 | (49,031.00) | -1.3% |
| Certificated Pupil Support Salaries | | 1200 | 248,765.00 | 248,765.00 | 82,280.94 | 248,765.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 517,738.00 | 517,738.00 | 171,246.20 | 517,738.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 76,336.00 | 76,336.00 | 15,610.80 | 76,391.00 | (55.00) | -0.1% |
| TOTAL, CERTIFICATED SALARIES | | | 4,619,912.00 | 4,619,912.00 | 992,478.42 | 4,668,998.00 | (49,086.00) | -1.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 347,159.00 | 347,159.00 | 69,933.45 | 345,248.00 | 1,911.00 | 0.6% |
| Classified Support Salaries | | 2200 | 1,099,582.00 | 1,099,582.00 | 313,847.96 | 1,087,317.00 | 12,265.00 | 1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 322,780.00 | 322,780.00 | 106,501.56 | 322,780.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 705,450.00 | 705,450.00 | 199,844.52 | 705,933.00 | (483.00) | -0.1% |
| Other Classified Salaries | | 2900 | 60,153.00 | 60,153.00 | 9,071.15 | 60,153.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,535,124.00 | 2,535,124.00 | 699,198.64 | 2,521,431.00 | 13,693.00 | 0.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,114,873.00 | 1,114,873.00 | 159,780.96 | 1,165,673.00 | (50,800.00) | -4.6% |
| PERS | | 3201-3202 | 491,858.00 | 491,858.00 | 143,469.87 | 488,920.00 | 2,938.00 | 0.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 264,181.00 | 264,181.00 | 62,839.40 | 263,833.00 | 348.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 901,653.00 | 901,653.00 | 216,984.86 | 846,954.00 | 54,699.00 | 6.1% |
| Unemployment Insurance | | 3501-3502 | 3,580.00 | 3,580.00 | 781.72 | 3,612.00 | (32.00) | -0.9% |
| Workers' Compensation | | 3601-3602 | 223,239.00 | 223,239.00 | 48,627.31 | 224,271.00 | (1,032.00) | -0.5% |
| 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 | | | 2,999,384.00 | 2,999,384.00 | 632,484.12 | 2,993,263.00 | 6,121.00 | 0.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 74,670.00 | 74,670.00 | 74,384.55 | 76,475.00 | (1,805.00) | -2.4% |
| Books and Other Reference Materials | | 4200 | 8,400.00 | 8,400.00 | 4,136.26 | 12,570.11 | (4,170.11) | -49.6% |
| Materials and Supplies | | 4300 | 505,533.00 | 505,533.00 | 130,638.29 | 858,421.13 | (352,888.13) | -69.8% |
| Noncapitalized Equipment | | 4400 | 97,000.00 | 97,000.00 | 94,484.40 | 224,451.47 | (127,451.47) | -131.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 685,603.00 | 685,603.00 | 303,643.50 | 1,171,917.71 | (486,314.71) | -70.9% |
| 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 | 110,220.00 | 110,220.00 | 857.08 | 103,970.00 | 6,250.00 | 5.7% |
| Dues and Memberships | | 5300 | 32,495.00 | 32,495.00 | 27,874.46 | 31,182.00 | 1,313.00 | 4.0% |
| Insurance | | 5400-5450 | 109,552.00 | 109,552.00 | 109,471.67 | 109,552.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 255,395.00 | 255,395.00 | 48,137.23 | 255,395.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 203,275.00 | 203,275.00 | 42,350.70 | 194,755.00 | 8,520.00 | 4.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 710,259.00 | 710,259.00 | 150,292.48 | 725,239.00 | (14,980.00) | -2.1% |
| Communications | | 5900 | 58,745.00 | 58,745.00 | 16,185.30 | 59,180.00 | (435.00) | -0.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,482,441.00 | 1,482,441.00 | 395,168.92 | 1,481,773.00 | 668.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 38,967.00 | (38,967.00) | New |
| Land Improvements | | 6170 | 0.00 | 0.00 | (567.66) | 23,493.00 | (23,493.00) | New |
| 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 | 12,000.00 | 12,000.00 | 0.00 | 75,381.00 | (63,381.00) | -528.2% |
| Equipment Replacement | | 6500 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 16,000.00 | 16,000.00 | (567.66) | 141,841.00 | (125,841.00) | -786.5% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 1,447,000.00 | 1,447,000.00 | 0.00 | 1,607,000.00 | (160,000.00) | -11.1% |
| Payments to County Offices | | 7142 | 78,000.00 | 78,000.00 | 4,247.00 | 78,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 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 | 94,760.00 | 94,760.00 | 33,952.72 | 96,910.00 | (2,150.00) | -2.3% |
| Other Debt Service - Principal | | 7439 | 47,272.00 | 47,272.00 | 23,662.53 | 56,934.00 | (9,662.00) | -20.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,667,032.00 | 1,667,032.00 | 61,862.25 | 1,838,844.00 | (171,812.00) | -10.3% |
| 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 | (12,242.00) | (12,242.00) | 0.00 | (12,242.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (12,242.00) | (12,242.00) | 0.00 | (12,242.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 13,993,254.00 | 13,993,254.00 | 3,084,268.19 | 14,805,825.71 | (812,571.71) | -5.8% |

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

40 75465 0000000
Form 011

| 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 | 52,680.00 | 52,680.00 | 0.00 | 0.00 | 52,680.00 | 100.0% |
| 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 | 170,121.00 | 170,121.00 | 0.00 | 170,121.00 | 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 | | | 222,801.00 | 222,801.00 | 0.00 | 170,121.00 | 52,680.00 | 23.6% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (222,801.00) | (222,801.00) | 0.00 | (170,121.00) | (52,680.00) | -23.6% |

| Resource | Description | 2020-21 |
|---------------------------|------------------------------------|-----------------------|
| | | Projected Year Totals |
| 5640 | Medi-Cal Billing Option | 6,720.82 |
| 6300 | Lottery: Instructional Materials | 15,266.14 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 0.77 |
| 9010 | Other Restricted Local | 35,079.93 |
| Total, Restricted Balance | | 57,067.66 |

| 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 | 230,000.00 | 230,000.00 | 2,688.50 | 230,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 18,500.00 | 18,500.00 | 252.20 | 18,500.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,500.00 | 12,500.00 | 86.75 | 12,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 261,000.00 | 261,000.00 | 3,027.45 | 261,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 191,660.00 | 191,660.00 | 44,954.88 | 196,104.00 | (4,444.00) | -2.3% |
| 3) Employee Benefits | | 3000-3999 | 78,277.00 | 78,277.00 | 18,400.02 | 79,677.00 | (1,400.00) | -1.8% |
| 4) Books and Supplies | | 4000-4999 | 131,643.00 | 131,643.00 | 17,022.79 | 131,643.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 17,300.00 | 17,300.00 | 5,746.61 | 11,456.00 | 5,844.00 | 33.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 12,242.00 | 12,242.00 | 0.00 | 12,242.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 431,122.00 | 431,122.00 | 86,124.30 | 431,122.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (170,122.00) | (170,122.00) | (83,096.85) | (170,122.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 170,122.00 | 170,122.00 | 0.00 | 170,122.00 | 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 | | | 170,122.00 | 170,122.00 | 0.00 | 170,122.00 | | |

| 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 | (83,096.85) | 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 | 4,925.72 | 4,925.72 | | 4,925.72 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,925.72 | 4,925.72 | | 4,925.72 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,925.72 | 4,925.72 | | 4,925.72 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,925.72 | 4,925.72 | | 4,925.72 | | |
| 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 | 4,925.72 | 4,925.72 | | 4,925.72 | | |
| 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 | 230,000.00 | 230,000.00 | 2,688.50 | 230,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 230,000.00 | 230,000.00 | 2,688.50 | 230,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 18,500.00 | 18,500.00 | 252.20 | 18,500.00 | 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 | | | 18,500.00 | 18,500.00 | 252.20 | 18,500.00 | 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% |
| Food Service Sales | | 8634 | 12,700.00 | 12,700.00 | 0.00 | 12,700.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (200.00) | (200.00) | (48.39) | (200.00) | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 135.14 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,500.00 | 12,500.00 | 86.75 | 12,500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 261,000.00 | 261,000.00 | 3,027.45 | 261,000.00 | | |

| 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 | | | | | | | | |
| 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 | 127,703.00 | 127,703.00 | 28,789.85 | 132,147.00 | (4,444.00) | -3.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 63,957.00 | 63,957.00 | 16,165.03 | 63,957.00 | 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 | | | 191,660.00 | 191,660.00 | 44,954.88 | 196,104.00 | (4,444.00) | -2.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 37,616.00 | 37,616.00 | 9,011.55 | 38,536.00 | (920.00) | -2.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,661.00 | 14,661.00 | 3,362.91 | 15,001.00 | (340.00) | -2.3% |
| Health and Welfare Benefits | | 3401-3402 | 19,924.00 | 19,924.00 | 4,632.08 | 19,924.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 96.00 | 96.00 | 21.96 | 98.00 | (2.00) | -2.1% |
| Workers' Compensation | | 3601-3602 | 5,980.00 | 5,980.00 | 1,371.52 | 6,118.00 | (138.00) | -2.3% |
| 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 | | | 78,277.00 | 78,277.00 | 18,400.02 | 79,677.00 | (1,400.00) | -1.8% |
| 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 | 7,043.00 | 7,043.00 | 1,040.56 | 7,043.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.0% |
| Food | | 4700 | 122,100.00 | 122,100.00 | 15,982.23 | 122,100.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 131,643.00 | 131,643.00 | 17,022.79 | 131,643.00 | 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 100.00 | 100.00 | 306.31 | 100.00 | 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 | 8,500.00 | 8,500.00 | 4,870.00 | 8,500.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (2,500.00) | (2,500.00) | 0.00 | (2,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,500.00 | 10,500.00 | 570.30 | 4,656.00 | 5,844.00 | 55.7% |
| Communications | | 5900 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 17,300.00 | 17,300.00 | 5,746.61 | 11,456.00 | 5,844.00 | 33.8% |
| 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 | 12,242.00 | 12,242.00 | 0.00 | 12,242.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 12,242.00 | 12,242.00 | 0.00 | 12,242.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 431,122.00 | 431,122.00 | 86,124.30 | 431,122.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 170,122.00 | 170,122.00 | 0.00 | 170,122.00 | 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 | | | 170,122.00 | 170,122.00 | 0.00 | 170,122.00 | 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) | | | 170,122.00 | 170,122.00 | 0.00 | 170,122.00 | | |

| Resource | Description | 2020/21 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 4,925.72 |
| Total, Restricted Balance | | 4,925.72 |

| 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 52,680.00 | 52,680.00 | 0.00 | 0.00 | (52,680.00) | -100.0% |
| b) Transfers Out | | 7600-7629 | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 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 | | | 10,019.00 | 10,019.00 | 0.00 | (42,661.00) | | |

| 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) | | | 17,019.00 | 17,019.00 | 2,107.64 | (35,661.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 592,013.79 | 592,013.79 | | 592,013.79 | 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) | | | 592,013.79 | 592,013.79 | | 592,013.79 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 592,013.79 | 592,013.79 | | 592,013.79 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 609,032.79 | 609,032.79 | | 556,352.79 | | |
| 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 | 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 | 609,032.79 | 609,032.79 | | 556,352.79 | | |
| Boards direction | 0000 | 9780 | 609,032.79 | | | | | |
| Boards direction | 0000 | 9780 | | 609,032.79 | | | | |
| Boards direction | 0000 | 9780 | | | | 556,352.79 | | |
| 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 LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 7,000.00 | 7,000.00 | 2,107.64 | 7,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 52,680.00 | 52,680.00 | 0.00 | 0.00 | (52,680.00) | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 52,680.00 | 52,680.00 | 0.00 | 0.00 | (52,680.00) | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 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% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from 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) | | | 10,019.00 | 10,019.00 | 0.00 | (42,661.00) | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|--------------------|--|
| Total, Restricted Balance | | 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 17,500.00 | 17,500.00 | 6,281.68 | 17,800.00 | 300.00 | 1.7% |
| 5) TOTAL, REVENUES | | | 17,500.00 | 17,500.00 | 6,281.68 | 17,800.00 | | |
| 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 | 9,308.75 | 37,020.00 | (37,020.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 9,308.75 | 37,020.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 17,500.00 | 17,500.00 | (3,027.07) | (19,220.00) | | |
| 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) | | | 17,500.00 | 17,500.00 | (3,027.07) | (19,220.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 215,516.56 | 215,516.56 | | 215,516.56 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (3,402.00) | (3,402.00) | | (3,402.00) | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 212,114.56 | 212,114.56 | | 212,114.56 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 212,114.56 | 212,114.56 | | 212,114.56 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 229,614.56 | 229,614.56 | | 192,894.56 | | |
| 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 | 229,614.56 | 229,614.56 | | 192,894.56 | | |
| 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 500.00 | 500.00 | 752.80 | 800.00 | 300.00 | 60.0% |
| 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 | 17,000.00 | 17,000.00 | 5,528.88 | 17,000.00 | 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 | | | 17,500.00 | 17,500.00 | 6,281.68 | 17,800.00 | 300.00 | 1.7% |
| TOTAL, REVENUES | | | 17,500.00 | 17,500.00 | 6,281.68 | 17,800.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 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 | 9,308.75 | 12,000.00 | (12,000.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 25,020.00 | (25,020.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 9,308.75 | 37,020.00 | (37,020.00) | New |
| 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 | | | 0.00 | 0.00 | 9,308.75 | 37,020.00 | | |

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

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 192,894.56 |
| Total, Restricted Balance | | 192,894.56 |

| 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 | 1,200.00 | 1,200.00 | 3,519.57 | 3,700.00 | 2,500.00 | 208.3% |
| 5) TOTAL, REVENUES | | | 1,200.00 | 1,200.00 | 3,519.57 | 3,700.00 | | |
| 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 | 1,187,504.00 | 1,187,504.00 | 858,507.53 | 1,187,504.00 | 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 | | | 1,187,504.00 | 1,187,504.00 | 858,507.53 | 1,187,504.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,186,304.00) | (1,186,304.00) | (854,987.96) | (1,183,804.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 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 | | | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,143,643.00) | (1,143,643.00) | (854,987.96) | (1,141,143.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,307,200.42 | 1,307,200.42 | | 1,307,200.42 | 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) | | | 1,307,200.42 | 1,307,200.42 | | 1,307,200.42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,307,200.42 | 1,307,200.42 | | 1,307,200.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 163,557.42 | 163,557.42 | | 166,057.42 | | |
| 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 | 163,557.42 | 163,557.42 | | 166,057.42 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2020-21 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,200.00 | 1,200.00 | 3,519.57 | 3,700.00 | 2,500.00 | 208.3% |
| 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 | | | 1,200.00 | 1,200.00 | 3,519.57 | 3,700.00 | 2,500.00 | 208.3% |
| TOTAL, REVENUES | | | 1,200.00 | 1,200.00 | 3,519.57 | 3,700.00 | | |

| 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 | 1,187,504.00 | 1,187,504.00 | 0.00 | 0.00 | 1,187,504.00 | 100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 858,507.53 | 1,187,504.00 | (1,187,504.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,187,504.00 | 1,187,504.00 | 858,507.53 | 1,187,504.00 | 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 | | | 1,187,504.00 | 1,187,504.00 | 858,507.53 | 1,187,504.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 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% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| 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) | | | 42,661.00 | 42,661.00 | 0.00 | 42,661.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance | | 0.00 |

| 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) | 532.95 | 532.95 | 508.25 | 508.25 | (24.70) | -5% |
| 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) | 532.95 | 532.95 | 508.25 | 508.25 | (24.70) | -5% |
| 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 | 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 A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 532.95 | 532.95 | 508.25 | 508.25 | (24.70) | -5% |
| 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% |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|--------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | | |
| | | | 2,838,370.00 | 2,378,952.00 | 1,953,214.00 | 2,427,851.00 | 2,833,276.00 | 2,631,245.00 | 5,819,027.00 | 4,555,035.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | | | 162,100.00 | 93,457.00 | 52,439.00 | 93,457.00 | 0.00 | 63,636.00 | 30,276.00 | 35,163.00 |
| Property Taxes | | | 0.00 | 1,119.00 | 573,976.00 | 1,170,895.00 | 747,772.00 | 3,823,035.00 | 381,036.00 | 465,357.00 |
| Miscellaneous Funds | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 110,026.00 |
| Federal Revenue | | | 98,511.00 | 26,177.00 | 418,046.00 | 38,967.00 | 8,194.00 | 0.00 | 39,665.00 | 96,206.00 |
| Other State Revenue | | | 0.00 | 57,007.00 | 107,328.00 | (47,270.00) | 23,252.00 | 36,583.00 | 27,547.00 | 0.00 |
| Other Local Revenue | | | 37,421.00 | 45,391.00 | 57,813.00 | 41,211.00 | 27,619.00 | 27,936.00 | 70,232.00 | 10,036.00 |
| Interfund Transfers In | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | | | | | | | | | | |
| TOTAL RECEIPTS | | | 298,032.00 | 223,151.00 | 1,209,602.00 | 1,297,260.00 | 806,837.00 | 3,951,190.00 | 548,756.00 | 716,788.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | | 63,137.00 | 73,438.00 | 430,441.00 | 425,462.00 | 425,780.00 | 18,842.00 | 863,785.00 | 437,569.00 |
| Classified Salaries | | | 130,795.00 | 156,884.00 | 212,315.00 | 199,205.00 | 195,587.00 | 213,824.00 | 208,118.00 | 232,286.00 |
| Employee Benefits | | | 77,883.00 | 90,184.00 | 231,288.00 | 233,129.00 | 200,621.00 | 112,308.00 | 382,470.00 | 235,753.00 |
| Books and Supplies | | | 45,607.00 | 119,211.00 | 49,519.00 | 60,309.00 | 87,834.00 | 260,987.00 | 134,583.00 | 112,170.00 |
| Services | | | 201,201.00 | 82,452.00 | 52,269.00 | 59,248.00 | 66,940.00 | 113,846.00 | 206,159.00 | 115,835.00 |
| Capital Outlay | | | 0.00 | 0.00 | (12,379.00) | 11,811.00 | 85,538.00 | 43,601.00 | 0.00 | 0.00 |
| Other Outgo | | | 11,451.00 | 0.00 | 34,713.00 | 15,698.00 | 11,451.00 | 0.00 | 17,633.00 | 73,030.00 |
| Interfund Transfers Out | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 530,074.00 | 522,169.00 | 998,166.00 | 1,004,862.00 | 1,073,751.00 | 763,408.00 | 1,812,748.00 | 1,206,643.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | | | | | 3,402.00 | | | | | |
| Accounts Receivable | | | 12,978.00 | 0.00 | 199,960.00 | 64,481.00 | | | | |
| Due From Other Funds | | | | | | | | | | |
| Stores | | | | | | | | | | |
| 9320 | | | | | | | | | | |
| Prepaid Expenditures | | | | | | | | | | |
| 9330 | | | | | | | | | | |
| Other Current Assets | | | | | | | | | | |
| 9340 | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | |
| 9490 | | | | | | | | | | |
| SUBTOTAL | | | 0.00 | 0.00 | 203,362.00 | 64,481.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | |
| Due To Other Funds | | | 240,354.00 | 126,720.00 | (78,290.00) | (48,546.00) | (64,883.00) | | | |
| Current Loans | | | | | | | | | | |
| 9640 | | | | | | | | | | |
| Unearned Revenues | | | | | 18,451.00 | | | | | |
| 9650 | | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | |
| 9690 | | | | | | | | | | |
| SUBTOTAL | | | 0.00 | 126,720.00 | (59,839.00) | (48,546.00) | (64,883.00) | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | | | | | | | | | | |
| 9910 | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | | | | | | | | |
| | | | (227,376.00) | (126,720.00) | 263,201.00 | 113,027.00 | 64,883.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | | |
| | | | (459,418.00) | (425,738.00) | 474,637.00 | 405,425.00 | (202,031.00) | 3,187,782.00 | (1,263,992.00) | (489,855.00) |
| F. ENDING CASH (A + E) | | | 2,378,952.00 | 1,953,214.00 | 2,427,851.00 | 2,833,276.00 | 2,631,245.00 | 5,819,027.00 | 4,555,035.00 | 4,065,180.00 |
| 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 | | 4,065,180.00 | 3,930,165.00 | 5,496,465.00 | 4,335,873.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 64,623.00 | 35,989.00 | 35,989.00 | 66,296.00 | | | 733,425.00 | 733,425.00 |
| Property Taxes | 8020-8079 | 841,298.00 | 2,504,390.00 | 63,727.00 | 348,965.00 | | | 10,921,570.00 | 10,921,570.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 99,584.00 | 0.00 | | | 209,610.00 | 209,610.00 |
| Federal Revenue | 8100-8299 | 104,453.00 | 0.00 | 0.00 | 124,348.00 | | | 954,567.00 | 954,567.00 |
| Other State Revenue | 8300-8599 | 26,955.00 | 72,010.00 | 90,448.00 | 430,590.00 | | | 824,450.00 | 824,450.00 |
| Other Local Revenue | 8600-8799 | 46,128.00 | 80,422.00 | 27,506.00 | 125,206.00 | | | 596,921.27 | 596,921.27 |
| 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 |
| TOTAL RECEIPTS | | 1,083,457.00 | 2,692,811.00 | 317,254.00 | 1,095,405.00 | 0.00 | 0.00 | 14,240,543.00 | 14,240,543.27 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 441,549.00 | 434,985.00 | 493,837.00 | 560,173.00 | | | 4,668,998.00 | 4,668,998.00 |
| Classified Salaries | 2000-2999 | 243,285.00 | 227,486.00 | 222,248.00 | 279,398.00 | | | 2,521,431.00 | 2,521,431.00 |
| Employee Benefits | 3000-3999 | 237,697.00 | 235,457.00 | 246,912.00 | 709,561.00 | | | 2,993,263.00 | 2,993,263.00 |
| Books and Supplies | 4000-4999 | 112,119.00 | 89,158.00 | 71,918.00 | 28,503.00 | | | 1,171,918.00 | 1,171,917.71 |
| Services | 5000-5999 | 166,190.00 | 115,172.00 | 114,314.00 | 188,147.00 | | | 1,481,773.00 | 1,481,773.00 |
| Capital Outlay | 6000-6599 | 0.00 | 6,620.00 | 0.00 | 6,650.00 | | | 141,841.00 | 141,841.00 |
| Other Outgo | 7000-7499 | 17,632.00 | 17,633.00 | 328,617.00 | 1,298,744.00 | | | 1,826,602.00 | 1,826,602.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 170,121.00 | | | 170,121.00 | 170,121.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 1,218,472.00 | 1,126,511.00 | 1,477,846.00 | 3,241,297.00 | 0.00 | 0.00 | 14,975,947.00 | 14,975,946.71 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 3,402.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 277,419.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,821.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 175,355.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 18,451.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 193,806.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,015.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (135,015.00) | 1,566,300.00 | (1,160,592.00) | (2,145,892.00) | 0.00 | 0.00 | (648,389.00) | (735,403.44) |
| F. ENDING CASH (A + E) | | 3,930,165.00 | 5,496,465.00 | 4,335,873.00 | 2,189,981.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,189,981.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | 8010-8019 | | | | | | | | | |
| Principal Apportionment | 8020-8079 | | | | | | | | | |
| Property Taxes | 8080-8099 | | | | | | | | | |
| Miscellaneous Funds | 8100-8299 | | | | | | | | | |
| Federal Revenue | 8300-8599 | | | | | | | | | |
| Other State Revenue | 8600-8799 | | | | | | | | | |
| Other Local Revenue | 8800-8999 | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | | | |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | | | | | | | | |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | 9111-9199 | | | | | | | | | |
| Cash Not In Treasury | 9200-9299 | | | | | | | | | |
| Accounts Receivable | 9310 | | | | | | | | | |
| Due From Other Funds | 9320 | | | | | | | | | |
| Stores | 9330 | | | | | | | | | |
| Prepaid Expenditures | 9340 | | | | | | | | | |
| Other Current Assets | 9400 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 |
| 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 | | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | 0.00 | |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | |
| Other State Revenue | 8300-8599 | | | | | | | 0.00 | |
| Other Local Revenue | 8600-8799 | | | | | | | 0.00 | |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | 0.00 | |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | | | | | | | 0.00 | |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | 2,189,981.00 | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,189,981.00 | |

| 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 | 14,975,946.71 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 1,028,024.00 |
| 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 | 27,493.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 153,844.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 170,121.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 6,915.00 |
| 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) | | | | 358,373.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 170,122.00 |
| 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) | | | | 13,759,671.71 |

| 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)* | | 508.25 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 27,072.64 |
| 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.) | 12,247,749.24 | 22,231.45 |
| 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) | 12,247,749.24 | 22,231.45 |
| B. Required effort (Line A.2 times 90%) | 11,022,974.32 | 20,008.31 |
| C. Current year expenditures (Line I.E and Line II.B) | 13,759,671.71 | 27,072.64 |
| 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) 699,932.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,483,760.00

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) 7.38%

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) | 981,089.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 4,000.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 10,530.00 |
| 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) | 135,032.23 |
| 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) | 1,130,651.23 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 124,756.97 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,255,408.20 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 7,175,656.14 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 891,312.07 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 1,369,921.50 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 33,430.00 |
| 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) | 536,135.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 5,604.00 |
| 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) | 0.00 |
| 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) | 1,694,672.77 |
| 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) | 296,780.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 12,003,511.48 |

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) 9.42%

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) 10.46%

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) | 1,130,651.23 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 0.00 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| 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 (8.38%) times Part III, Line B19); zero if negative | 124,756.97 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.33%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 124,756.97 |
| 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: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 124,756.97 |

Approved indirect cost rate: 8.38%
Highest rate used in any program: 8.33%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 118,772.00 | 7,231.00 | 6.09% |
| 01 | 3310 | 121,829.00 | 8,145.00 | 6.69% |
| 01 | 4035 | 22,004.00 | 1,832.00 | 8.33% |
| 01 | 6500 | 867,647.00 | 33,184.00 | 3.82% |
| 13 | 5310 | 418,880.00 | 12,242.00 | 2.92% |

| 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 | 11,654,995.00 | 3.25% | 12,033,975.00 | 2.81% | 12,371,740.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 109,562.00 | 0.00% | 109,562.00 | -5.86% | 103,147.00 |
| 4. Other Local Revenues | 8600-8799 | 280,138.27 | -26.09% | 207,049.00 | 0.00% | 207,049.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (1,643,490.00) | 12.87% | (1,855,037.04) | 5.51% | (1,957,283.00) |
| 6. Total (Sum lines A1 thru A5c) | | 10,401,205.27 | 0.91% | 10,495,548.96 | 2.18% | 10,724,653.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,971,885.00 | | 4,002,115.00 |
| b. Step & Column Adjustment | | | | 30,230.00 | | 49,908.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,971,885.00 | 0.76% | 4,002,115.00 | 1.25% | 4,052,023.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,102,770.00 | | 2,231,162.00 |
| b. Step & Column Adjustment | | | | 128,392.00 | | 86,424.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,102,770.00 | 6.11% | 2,231,162.00 | 3.87% | 2,317,586.00 |
| 3. Employee Benefits | 3000-3999 | 2,174,465.00 | 2.00% | 2,217,954.00 | 2.00% | 2,262,314.00 |
| 4. Books and Supplies | 4000-4999 | 438,844.01 | -24.96% | 329,325.00 | 0.77% | 331,871.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,038,079.00 | -3.52% | 1,001,533.00 | -8.49% | 916,517.00 |
| 6. Capital Outlay | 6000-6999 | 13,493.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,188,844.00 | 0.48% | 1,194,547.00 | 0.68% | 1,202,726.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (62,634.00) | 0.00% | (62,634.00) | 0.00% | (62,634.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 170,121.00 | -24.95% | 127,680.00 | 0.00% | 127,680.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 11,035,867.01 | 0.05% | 11,041,682.00 | 0.96% | 11,148,083.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (634,661.74) | | (546,133.04) | | (423,430.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,577,984.98 | | 1,943,323.24 | | 1,397,190.20 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,943,323.24 | | 1,397,190.20 | | 973,760.20 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,943,323.24 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 1,397,190.20 | | 973,760.20 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,943,323.24 | | 1,397,190.20 | | 973,760.20 |

| 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 | 1,943,323.24 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 1,397,190.20 | | 973,760.20 |
| (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) | | 1,943,323.24 | | 1,397,190.20 | | 973,760.20 |
| 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. | | | | | | |

| 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 | 209,610.00 | 1.00% | 211,706.00 | 1.00% | 213,823.00 |
| 2. Federal Revenues | 8100-8299 | 954,567.00 | -67.57% | 309,528.00 | 1.56% | 314,358.00 |
| 3. Other State Revenues | 8300-8599 | 714,888.00 | -20.88% | 565,614.00 | -0.30% | 563,917.00 |
| 4. Other Local Revenues | 8600-8799 | 316,783.00 | 0.89% | 319,611.00 | 0.89% | 322,467.00 |
| 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 | 1,643,490.00 | 12.87% | 1,855,037.04 | 5.51% | 1,957,283.00 |
| 6. Total (Sum lines A1 thru A5c) | | 3,839,338.00 | -15.05% | 3,261,496.04 | 3.38% | 3,371,848.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 697,113.00 | | 702,361.00 |
| b. Step & Column Adjustment | | | | 5,248.00 | | 7,842.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 697,113.00 | 0.75% | 702,361.00 | 1.12% | 710,203.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 418,661.00 | | 431,244.00 |
| b. Step & Column Adjustment | | | | 12,583.00 | | 14,640.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 418,661.00 | 3.01% | 431,244.00 | 3.39% | 445,884.00 |
| 3. Employee Benefits | 3000-3999 | 818,798.00 | 2.00% | 835,174.00 | 2.00% | 851,877.00 |
| 4. Books and Supplies | 4000-4999 | 733,073.70 | -68.31% | 232,285.00 | 0.00% | 232,285.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 443,694.00 | -7.68% | 409,607.00 | 3.44% | 423,707.00 |
| 6. Capital Outlay | 6000-6999 | 128,348.00 | -94.16% | 7,500.00 | 0.00% | 7,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 650,000.00 | 0.00% | 650,000.00 | 0.00% | 650,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 50,392.00 | 0.00% | 50,392.00 | 0.00% | 50,392.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,940,079.70 | -15.77% | 3,318,563.00 | 1.61% | 3,371,848.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (100,741.70) | | (57,066.96) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 157,808.66 | | 57,066.96 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 57,066.96 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 57,067.66 | | | | |
| 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 | (0.70) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 57,066.96 | | 0.00 | | 0.00 |
| (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. | | | | | | |

| 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 | 11,864,605.00 | 3.21% | 12,245,681.00 | 2.78% | 12,585,563.00 |
| 2. Federal Revenues | 8100-8299 | 954,567.00 | -67.57% | 309,528.00 | 1.56% | 314,358.00 |
| 3. Other State Revenues | 8300-8599 | 824,450.00 | -18.11% | 675,176.00 | -1.20% | 667,064.00 |
| 4. Other Local Revenues | 8600-8799 | 596,921.27 | -11.77% | 526,660.00 | 0.54% | 529,516.00 |
| 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) | | 14,240,543.27 | -3.40% | 13,757,045.00 | 2.47% | 14,096,501.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,668,998.00 | | 4,704,476.00 |
| b. Step & Column Adjustment | | | | 35,478.00 | | 57,750.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,668,998.00 | 0.76% | 4,704,476.00 | 1.23% | 4,762,226.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,521,431.00 | | 2,662,406.00 |
| b. Step & Column Adjustment | | | | 140,975.00 | | 101,064.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,521,431.00 | 5.59% | 2,662,406.00 | 3.80% | 2,763,470.00 |
| 3. Employee Benefits | 3000-3999 | 2,993,263.00 | 2.00% | 3,053,128.00 | 2.00% | 3,114,191.00 |
| 4. Books and Supplies | 4000-4999 | 1,171,917.71 | -52.08% | 561,610.00 | 0.45% | 564,156.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,481,773.00 | -4.77% | 1,411,140.00 | -5.03% | 1,340,224.00 |
| 6. Capital Outlay | 6000-6999 | 141,841.00 | -94.71% | 7,500.00 | 0.00% | 7,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,838,844.00 | 0.31% | 1,844,547.00 | 0.44% | 1,852,726.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (12,242.00) | 0.00% | (12,242.00) | 0.00% | (12,242.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 170,121.00 | -24.95% | 127,680.00 | 0.00% | 127,680.00 |
| 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) | | 14,975,946.71 | -4.11% | 14,360,245.00 | 1.11% | 14,519,931.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (735,403.44) | | (603,200.00) | | (423,430.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,735,793.64 | | 2,000,390.20 | | 1,397,190.20 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,000,390.20 | | 1,397,190.20 | | 973,760.20 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 57,067.66 | | 0.00 | | 0.00 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,943,323.24 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | (0.70) | | 1,397,190.20 | | 973,760.20 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 2,000,390.20 | | 1,397,190.20 | | 973,760.20 |

| 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 | 1,943,323.24 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 1,397,190.20 | | 973,760.20 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.70) | | 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) | | 1,943,322.54 | | 1,397,190.20 | | 973,760.20 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 12.98% | | 9.73% | | 6.71% |
| 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 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 508.25 | | 517.75 | | 494.95 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 14,975,946.71 | | 14,360,245.00 | | 14,519,931.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 14,975,946.71 | | 14,360,245.00 | | 14,519,931.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 4% | | 4% | | 4% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 599,037.87 | | 574,409.80 | | 580,797.24 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 71,000.00 | | 71,000.00 | | 71,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 599,037.87 | | 574,409.80 | | 580,797.24 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

MYP Backup
2020-21 First Interim

| Revenue Projections Unrestricted | | 2020-21 | 2021-22 | 2022-23 | Notes |
|-------------------------------------|----------------------------|----------------------|----------------------|----------------------|--|
| 8010-8099 | | | | | |
| | State Revenues | 623,045.00 | 623,045.00 | 623,045.00 | |
| | Education Protection Act | 110,380.00 | 103,550.00 | 103,550.00 | LCFF Calculator |
| | Property Taxes | 10,921,571.00 | 11,307,380.00 | 11,645,145.00 | 2019-20 and 2020-21 assume a 3.5% increase over previous years and 2021-22 assume a 3% increase. |
| | Total | 11,654,996.00 | 12,033,975.00 | 12,371,740.00 | |
| 8100-8299 | | | | | |
| | | | | | |
| | Federal Revenues | 0.00 | 0.00 | 0.00 | |
| 8300-8599 | | | | | |
| | State Revenues | | | | |
| | | | | | Current numbers based on SSCAL Dartboard. 2020-21 - 2022-23 \$32.18 per K-8, \$61.94 per 9-12. |
| | Mandated Cost Block Grant | 23,252.00 | 23,252.00 | 22,033.00 | Projected ADA - 2020-21 - 365.31 K-8 and 185.61 9-12. 2021-22 - 365.31 K-8 and 185.61 9-12. |
| | Lottery (1100) | 86,310.00 | 86,310.00 | 81,114.00 | 2021-22 - 337.25 K-8 and 180.50 9-12. |
| | Total | 109,562.00 | 109,562.00 | 103,147.00 | \$150 per projected P-Annual ADA (per SSCAL) |
| 8600-8799 | | | | | |
| | Other Local | | | | |
| | Leases and Rentals | 40,000.00 | 40,000.00 | 40,000.00 | CapSLO \$3,024 per month + facilities rentals + Allied Arts |
| | Interest | 20,000.00 | 15,000.00 | 15,000.00 | |
| | Donations | 26,991.27 | 15,000.00 | 15,000.00 | We usually receive between \$25,000 and \$45,000 in donations each year. |
| | Diablo | 61,649.00 | 61,649.00 | 61,649.00 | |
| | Other Local | 113,497.00 | 57,400.00 | 57,400.00 | CCSD Well/Grant/Transportation. 2020-21 - 1 time transfer from SIPE rebate (\$56,097). |
| | Other Local Transportation | 18,000.00 | 18,000.00 | 18,000.00 | |
| | Total | 280,137.27 | 207,049.00 | 207,049.00 | |
| | | | | | |
| | Contributions | -1,643,490.00 | -1,855,037.04 | -1,957,283.00 | |
| 8900-8929 | | | | | |
| | Transfers In | 0.00 | 0.00 | 0.00 | |
| | Total Revenue | 10,401,205.27 | 10,495,548.96 | 10,724,653.00 | |

| Revenue Projections Restricted | | 2020-21 | 2021-22 | 2022-23 | Notes |
|-----------------------------------|---------------------------------|---------------------|---------------------|---------------------|---|
| 8010-8099 | | | | | |
| | LCFF/Revenue Limit | 209,610.00 | 211,706.10 | 213,823.16 | Special Ed (OB 8097), based on SLOCOE's projections for 2020-21, 2021-22 and 2022-23 based on a 1% increase |
| | | | | | |
| | | | | | |
| 8100-8299 | | | | | |
| | Federal Revenues | 111,768.00 | 114,003.36 | 116,283.43 | Based on SLOCOE's projections for 2019-20, 2020-21 and 2021-22 based on 2% increase. |
| | Special Ed (3310) | 4,534.00 | 3,000.00 | 3,000.00 | |
| | Special Ed Preschool (3315) | 125,024.00 | 127,524.48 | 130,074.97 | Increase by 2% for each year |
| | Title I (3010) | 17,180.00 | 15,000.00 | 15,000.00 | Flat funding |
| | Title II (4035) | 28,714.00 | 25,000.00 | 25,000.00 | Flat funding |
| | Title III (4203) | 20,000.00 | 25,000.00 | 25,000.00 | |
| | Medi-Cal (5640) | 127,146.00 | 0.00 | 0.00 | One-time |
| | CARES Act (3210) 1 time | 520,201.00 | 0.00 | 0.00 | One-time |
| | Covid Relief Fund (3320) 1 time | 954,567.00 | 309,527.84 | 314,358.40 | |
| | Total | | | | |
| 8300-8599 | | | | | |
| | State Revenues | 28,194.00 | 28,194.00 | 26,497.00 | \$49 per ADA |
| | Lottery (6300) | 118,087.00 | 118,087.00 | 118,087.00 | |
| | ASES (6010) | 84,125.00 | 0.00 | 0.00 | |
| | CTE Grant (6387) | 6,600.00 | 6,000.00 | 6,000.00 | |
| | Ag Incentive Grant (7010) | 64,549.00 | | | |
| | Learning Loss Mit (7420) | 413,333.00 | 413,333.00 | 413,333.00 | |
| | STRS On Behalf (7690) | 714,888.00 | 565,614.00 | 563,917.00 | |
| | Total | | | | |
| 8600-8799 | | | | | |
| | Other Local | 35,098.00 | 35,450.00 | 35,805.00 | Contracting with Cayucos/Psychologist |
| | Special Ed (6500 Ob 8699) | 7,575.00 | 7,575.00 | 7,575.00 | |
| | SIPE (9055) | 247,630.00 | 250,106.30 | 252,607.36 | Based on SLOCOE's projections for 2019-20, 2020-21 and 2021-22 are based on a 1% increase. |
| | Special Ed (6500 Ob 8792) | 18,480.00 | 18,480.00 | 18,480.00 | |
| | K-12 SWF (9388) | 8,000.00 | 8,000.00 | 8,000.00 | |
| | Student Run Enterprises (9871) | 316,783.00 | 319,611.30 | 322,467.36 | |
| | Total | | | | |
| | Contributions | 1,643,490.00 | 1,855,037.04 | 1,957,283.00 | |
| Total Revenue | | 3,839,338.00 | 3,261,496.28 | 3,371,848.92 | |

| Expenditure Projections Unrestricted | | | | Notes | |
|---|---|----------------------|----------------------|----------------------|--|
| | 2020-21 | 2021-22 | 2022-23 | | |
| 1000-1999 | Certificated Salaries | 3,971,885.00 | 4,002,115.00 | 4,052,023.00 | 2020-21 includes a 2% increase. Step and column has been included for all years. |
| 2000-2999 | Classified Salaries | 2,102,770.00 | 2,231,162.00 | 2,317,586.00 | 2020-21 includes a salary schedule restructure. 2021-22 and 2022-23 includes step and column as well as a 1% increase for both years. Confidential Management received a 2% increase for 2020-21 and includes step and column for all years. |
| 3000-3999 | Benefits | 2,174,465.00 | 2,217,954.00 | 2,262,314.00 | No change to H&W was figured into any of the benefit amounts. STRS - 16.15% - 2020-21, 16.00% - 2021-22 and 18.1% - 2022-23. PERS - 20.7% for 2020-21, 23% for 2021-22 and 26.3% - 2022-23. From SSC's Dashboard Revised 10-30-20. |
| 4000-4999 | Books and Supplies | 438,844.00 | 329,325.00 | 331,871.00 | Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district. |
| 5000-5999 | Services and Other Operating Expenditures | 1,038,079.00 | 1,001,533.00 | 916,517.00 | Decreased one-time money. Increased utilities and adjusted line items per the needs of the district. |
| 6000-6999 | Capital Outlay | 13,493.00 | 0.00 | 0.00 | Foamstream purchase |
| 7100-7299, 7400-7499 | Other Outgo | 1,188,844.00 | 1,194,547.00 | 1,202,726.00 | Cayucos agreement - estimated/Solar project payments |
| 7300-7399 | Transfer of Indirect Costs | -62,634.00 | -62,634.00 | -62,634.00 | |
| 7600-7629 | Transfers Out | 170,121.00 | 127,680.00 | 127,680.00 | Cafeteria encroachment of \$170,000 due to unknown effects from COVID and 2021-22 and 2022-22 reduce to 75,000/\$52,680 per year computer purchase to Fund 17 in 2021-22 and 2022-23 |
| Total Expenditures | | 11,035,867.00 | 11,041,682.00 | 11,148,083.00 | |

| Expenditure Projections Restricted | | | | 2020-21 | 2021-22 | 2022-23 | Notes |
|---------------------------------------|---|---------------------|---------------------|---------------------|--|---------|-------|
| 1000-1999 | Certificated Salaries | 697,113.00 | 702,361.00 | 710,203.00 | 2020-21 includes a 2% increase. Step and column has been included for all years. | | |
| 2000-2999 | Classified Salaries | 418,661.00 | 431,244.00 | 445,884.00 | 2020-21 includes a salary schedule restructuring. 2021-22 and 2022-23 includes step and column as well as a 1% increase for both years. Confidential Management received a 2% increase for 2020-21 and includes step and column for all years. | | |
| 3000-3999 | Benefits | 818,798.00 | 835,174.00 | 851,877.00 | No change to H&W was figured into any of the benefit amounts. STRS - 16.15% - 2020-21, 16.00% - 2021-22 and 18.1% - 2022-23. PERS - 20.7% for 2020-21, 23% for 2021-22 and 26.3% - 2022-23. From SSC's Dashboard Revised 10-30-20. | | |
| 4000-4999 | Books and Supplies | 733,074.00 | 232,285.00 | 232,285.00 | Decreased one-time money and adjusted line items per the needs of the district. | | |
| 5000-5999 | Services and Other Operating Expenditures | 443,694.00 | 409,607.00 | 423,707.00 | Decreased one-time money. Increased utilities and adjusted line items per the needs of the district. | | |
| 6000-6999 | Capital Outlay | 128,348.00 | 7,500.00 | 7,500.00 | | | |
| 7100-7299, 7400-7499 | Other Outgo | 650,000.00 | 650,000.00 | 650,000.00 | Special Ed payments to SLCUSD/SLOCOE | | |
| 7300-7399 | Transfer of Indirect Costs | 50,392.00 | 50,392.00 | 50,392.00 | | | |
| Total Expenditures | | 3,940,080.00 | 3,318,563.00 | 3,371,848.00 | | | |

First 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 | 2,500.00 | 0.00 | 0.00 | (12,242.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 170,121.00 | | |
| 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 | 0.00 | (2,500.00) | 12,242.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 170,122.00 | 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 | 42,661.00 | | |
| 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 42,661.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

40 75465 0000000
Form SIAI

| 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 | 2,500.00 | (2,500.00) | 12,242.00 | (12,242.00) | 212,783.00 | 212,782.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|--|----------------|----------------|
| Current Year (2020-21) | | | | |
| District Regular | 532.95 | 508.25 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 532.95 | 508.25 | -4.6% | Not Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 534.85 | 517.75 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 534.85 | 517.75 | -3.2% | Not Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 509.20 | 494.95 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 509.20 | 494.95 | -2.8% | Not Met |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Our enrollment decreased more than anticipated due to COVID, which in turn, affects our projected ADA.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget Adoption (Form 01CS, Item 3B) | Enrollment First Interim CBEDS/Projected | Percent Change | Status |
|-------------------------------|---|--|----------------|----------------|
| Current Year (2020-21) | | | | |
| District Regular | 561 | 535 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 561 | 535 | -4.6% | Not Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 563 | 545 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 563 | 545 | -3.2% | Not Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 536 | 521 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 536 | 521 | -2.8% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Our enrollment decreased more than anticipated due to COVID.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2017-18) | | | |
| District Regular | 577 | 606 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 577 | 606 | 95.2% |
| Second Prior Year (2018-19) | | | |
| District Regular | 536 | 561 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 536 | 561 | 95.5% |
| First Prior Year (2019-20) | | | |
| District Regular | 551 | 582 | |
| Charter School | 0 | 0 | |
| Total ADA/Enrollment | 551 | 582 | 94.7% |
| Historical Average Ratio: | | | 95.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.6% |

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 A1, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2020-21) | | | | |
| District Regular | 508 | 535 | | |
| Charter School | 0 | 0 | | |
| Total ADA/Enrollment | 508 | 535 | 95.0% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 518 | 545 | | |
| Charter School | 0 | 0 | | |
| Total ADA/Enrollment | 518 | 545 | 95.0% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 495 | 521 | | |
| Charter School | 0 | 0 | | |
| Total ADA/Enrollment | 495 | 521 | 95.0% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| | Budget Adoption | First Interim | | |
| Fiscal Year | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status |
| Current Year (2020-21) | 11,594,592.00 | 11,654,995.00 | 0.5% | Met |
| 1st Subsequent Year (2021-22) | 11,975,286.00 | 12,033,975.00 | 0.5% | Met |
| 2nd Subsequent Year (2022-23) | 12,313,051.00 | 12,371,740.00 | 0.5% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

| 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) | 8,098,788.79 | 9,739,148.05 | 83.2% |
| Second Prior Year (2018-19) | 7,935,643.12 | 9,633,942.23 | 82.4% |
| First Prior Year (2019-20) | 7,826,467.53 | 9,899,288.96 | 79.1% |
| | Historical Average Ratio: | | 81.6% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 4.0% | 4.0% | 4.0% |
| | 77.6% to 85.6% | 77.6% to 85.6% | 77.6% to 85.6% |

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) | 8,249,120.00 | 10,865,746.01 | 75.9% | Not Met |
| 1st Subsequent Year (2021-22) | 8,451,231.00 | 10,914,002.00 | 77.4% | Not Met |
| 2nd Subsequent Year (2022-23) | 8,631,923.00 | 11,020,403.00 | 78.3% | Met |

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

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

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

Explanation:
(required if NOT met)

In 2020-21 a restructuring of the classified salary schedule caused an unusual increase in salaries. In addition, the classified staff received a 1% increase reflected in the 2021-22 totals. Also, certificated employees received a 2% increase for 2020-21 as did confidential and management employees.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First 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) | 400,622.00 | 954,567.00 | 138.3% | Yes |
| 1st Subsequent Year (2021-22) | 270,851.00 | 309,528.00 | 14.3% | Yes |
| 2nd Subsequent Year (2022-23) | 274,908.00 | 314,358.00 | 14.4% | Yes |

Explanation:
(required if Yes)

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

| | | | | |
|--|------------|------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2020-21) | 707,336.00 | 824,450.00 | 16.6% | Yes |
| 1st Subsequent Year (2021-22) | 624,774.00 | 675,176.00 | 8.1% | Yes |
| 2nd Subsequent Year (2022-23) | 623,431.00 | 667,064.00 | 7.0% | Yes |

Explanation:
(required if Yes)

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

| | | | | |
|--|------------|------------|------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2020-21) | 549,380.00 | 596,921.27 | 8.7% | Yes |
| 1st Subsequent Year (2021-22) | 500,786.00 | 526,660.00 | 5.2% | Yes |
| 2nd Subsequent Year (2022-23) | 503,313.00 | 529,516.00 | 5.2% | Yes |

Explanation:
(required if Yes)

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

| | | | | |
|---|------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2020-21) | 685,603.00 | 1,171,917.71 | 70.9% | Yes |
| 1st Subsequent Year (2021-22) | 520,295.00 | 561,610.00 | 7.9% | Yes |
| 2nd Subsequent Year (2022-23) | 518,497.00 | 564,156.00 | 8.8% | Yes |

Explanation:
(required if Yes)

The difference in the budget year is the addition of COVID funds budgeted at First Interim. In subsequent years, as revenue numbers were adjusted, so were the expenses.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2020-21) | 1,482,441.00 | 1,481,773.00 | 0.0% | No |
| 1st Subsequent Year (2021-22) | 1,420,808.00 | 1,411,140.00 | -0.7% | No |
| 2nd Subsequent Year (2022-23) | 1,423,408.00 | 1,340,224.00 | -5.8% | Yes |

Explanation:
(required if Yes)

In 2022-23 budgets were adjusted to meet the needs of the district.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2020-21) | 1,657,338.00 | 2,375,938.27 | 43.4% | Not Met |
| 1st Subsequent Year (2021-22) | 1,396,411.00 | 1,511,364.00 | 8.2% | Not Met |
| 2nd Subsequent Year (2022-23) | 1,401,652.00 | 1,510,938.00 | 7.8% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2020-21) | 2,168,044.00 | 2,653,690.71 | 22.4% | Not Met |
| 1st Subsequent Year (2021-22) | 1,941,103.00 | 1,972,750.00 | 1.6% | Met |
| 2nd Subsequent Year (2022-23) | 1,941,905.00 | 1,904,380.00 | -1.9% | Met |

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption 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)

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

Explanation:

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

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

Explanation:

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

In 2020-21 the difference is the addition of one-time COVID funds. In subsequent years, more information was available at First Interim than at Budget Development and numbers were changed to reflect this.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

The difference in the budget year is the addition of COVID funds budgeted at First Interim. In subsequent years, as revenue numbers were adjusted, so were the expenses.

Explanation:

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

In 2022-23 budgets were adjusted to meet the needs of the district.

7. CRITERION: Facilities Maintenance

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

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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 325,972.00 | 533,435.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 518,975.00 | |

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

| | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | 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) | 13.0% | 9.7% | 6.7% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 4.3% | 3.2% | 2.2% |

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) | (634,661.74) | 11,035,867.01 | 5.8% | Not Met |
| 1st Subsequent Year (2021-22) | (546,133.04) | 11,041,682.00 | 4.9% | Not Met |
| 2nd Subsequent Year (2022-23) | (423,430.00) | 11,148,083.00 | 3.8% | 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 is aware of the deficit spending. We are continuing to decrease the amount each year and are working toward a solution of no deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|---|--------------|--------|
| | | | |
| Current Year (2020-21) | | 2,000,390.20 | Met |
| 1st Subsequent Year (2021-22) | | 1,397,190.20 | Met |
| 2nd Subsequent Year (2022-23) | | 973,760.20 | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--------------|--------|
| | | | |
| Current Year (2020-21) | | 2,189,981.00 | 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.) | 508 | 518 | 495 |
| District's Reserve Standard Percentage Level: | 4% | 4% | 4% |

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):

Yes

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 14,975,946.71 | 14,360,245.00 | 14,519,931.00 |
| 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) | 14,975,946.71 | 14,360,245.00 | 14,519,931.00 |
| 4. Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 599,037.87 | 574,409.80 | 580,797.24 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0) | 71,000.00 | 71,000.00 | 71,000.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 599,037.87 | 574,409.80 | 580,797.24 |

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) | 1,943,323.24 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 1,397,190.20 | 973,760.20 |
| 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) | (0.70) | 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) | 1,943,322.54 | 1,397,190.20 | 973,760.20 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 12.98% | 9.73% | 6.71% |
| District's Reserve Standard (Section 10B, Line 7): | 599,037.87 | 574,409.80 | 580,797.24 |
| 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 budget adoption that may impact the budget?

No

- 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 budget adoption by more than five percent?

No

- 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)

No

- 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)?

No

- 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 budget adoption.

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2020-21) | (1,703,099.00) | (1,643,490.00) | -3.5% | (59,609.00) | Met |
| 1st Subsequent Year (2021-22) | (1,562,263.00) | (1,855,037.00) | 18.7% | 292,774.00 | Not Met |
| 2nd Subsequent Year (2022-23) | (1,797,247.00) | (1,957,283.00) | 8.9% | 160,036.00 | 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) | 222,801.00 | 170,121.00 | -23.6% | (52,680.00) | Not Met |
| 1st Subsequent Year (2021-22) | 117,680.00 | 127,680.00 | 8.5% | 10,000.00 | Met |
| 2nd Subsequent Year (2022-23) | 117,680.00 | 127,680.00 | 8.5% | 10,000.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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)

As more information on revenues and expenses are known, budgets are adjusted to the best of our ability. As things change, budgets will be updated to reflect the most current information.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

For the 2020-21 fiscal year, a transfer to Fund 17 was removed from the budget for First Interim. It was reinstated in 2021-22 and 2022-23.

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

Project Information:
(required if 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)

Assuming a 5% increase in the repayment of the bond per year for the GO Bond. The Capital Lease is for our solar and lighting project. The cost savings from the replacement of florescent lights to LED and the addition of solar at all of our school sites will pay for the cost of the loan with very little coming from the general fund.

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
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.

| Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|---------------|
| | |
| 0.00 | 0.00 |
| | |
| | |

3. OPEB Contributions

- 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)

| Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|---------------|
| | |
| | |
| | |

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

| | |
|--|------|
| | 0.00 |
| | |
| | |

- 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

| Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|---------------|
| | |
| | |

3. Self-Insurance Contributions

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

| Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|---------------|
| | |
| | |
| | |

| | |
|--|--|
| | |
| | |
| | |

4. Comments:

| |
|--|
| |
|--|

S8. Status of Labor Agreements

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

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

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

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

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 budget adoption?

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 | 43.2 | 43.2 | 43.2 | 43.2 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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?

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

| | | |
|-----|--------|--------|
| Yes | Yes | Yes |
| | 35,478 | 57,750 |
| | 0.8% | 0.1% |

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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?

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| No | No | No |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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 | 48.0 | 48.0 | 49.0 | 49.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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?

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

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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:

| | | |
|--|--|--|
| | | |
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|--|

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | 140,975 | 101,064 |
| | 5.6% | 3.8% |

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

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

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

Classified (Non-management) - Other

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

| |
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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 budget adoption?

n/a

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 | 8.3 | 8.3 | 8.3 | 8.3 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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.

| |
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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)

No

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

No

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

Yes

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

No

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?

No

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

No

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

No

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.)

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2020-21 Projected Totals
Technical Review Checks

Coast Unified

San Luis Obispo 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

| ACCOUNT | RESOURCE | VALUE |
|---|----------|-------|
| FD - RS - PY - GO - FN - OB | | |
| 01-6264-0-0000-0000-9740 | 6264 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |
| 01-7250-0-0000-0000-9740 | 7250 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |
| 01-6264-0-0000-0000-979Z | 6264 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |
| 01-7250-0-0000-0000-979Z | 7250 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

| ACCOUNT | | | |
|-----------------------------|------|----------|-------|
| FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |

| | | | |
|--------------------------|----|------|------|
| 01-6264-0-0000-0000-9740 | 01 | 6264 | 0.00 |
| 01-6264-0-0000-0000-979Z | 01 | 6264 | 0.00 |

Explanation: This is an obsolete resource with a balance of zero.

| | | | |
|--------------------------|----|------|------|
| 01-7250-0-0000-0000-9740 | 01 | 7250 | 0.00 |
| 01-7250-0-0000-0000-979Z | 01 | 7250 | 0.00 |

Explanation: This is an obsolete resource with a balance of zero.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

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

EXCEPTION

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|---------|
| 13 | 5310 | 8660 | -200.00 |

Explanation: With the revenues following the expenses in food service, the fund has a negative balance a lot of the year. This is corrected at interims and year end.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.

PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2020-21 Actuals to Date
Technical Review Checks

Coast Unified

San Luis Obispo County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

| ACCOUNT | RESOURCE | VALUE |
|---|----------|-------|
| FD - RS - PY - GO - FN - OB | | |
| 01-7250-0-0000-0000-9740 | 7250 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |
| 01-6264-0-0000-0000-9740 | 6264 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |
| 01-6264-0-0000-0000-979Z | 6264 | 0.00 |
| 01-7250-0-0000-0000-979Z | 7250 | 0.00 |
| Explanation: This is an obsolete resource with a balance of zero. | | |

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

| ACCOUNT | | | |
|-----------------------------|------|----------|-------|
| FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |

| | | | |
|--------------------------|----|------|------|
| 01-6264-0-0000-0000-9740 | 01 | 6264 | 0.00 |
| 01-6264-0-0000-0000-979Z | 01 | 6264 | 0.00 |

Explanation: This is an obsolete resource with a balance of zero.

| | | | |
|--------------------------|----|------|------|
| 01-7250-0-0000-0000-9740 | 01 | 7250 | 0.00 |
| 01-7250-0-0000-0000-979Z | 01 | 7250 | 0.00 |

Explanation: This is an obsolete resource with a balance of zero.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.