

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

Description	2020-21 First Interim Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 12,119,568	\$ 10,181,611	\$ 7,752,070
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	81,446,057	81,417,290	78,630,108
LCFF Entitlement - Supplemental Services	7,568,642	7,527,089	7,335,525
LCFF Special Ed Taxes	4,746,605	4,746,605	4,746,605
Federal Revenue	11,259,165	4,022,895	4,022,895
Other State Revenue	9,662,968	8,616,684	8,600,737
Other Local Revenue	8,149,546	6,806,285	6,925,348
Total Revenue/Other Income	\$ 122,832,983	\$ 113,136,848	\$ 110,261,218
<b>Expenditures</b>			
Certificated Salaries	49,384,162	50,076,947	50,533,839
Classified Salaries	17,784,038	17,176,842	17,375,653
Employee Benefits	32,360,133	32,414,838	33,851,134
Books and Supplies	7,503,888	4,316,255	4,322,170
Services, Other Operating	15,325,629	13,387,263	13,191,499
Capital Outlay	87,000	85,385	85,385
Other Outgo	6,192,961	6,192,961	6,192,961
Direct Support/Indirect Costs/TSF's Out	(100,437)	(234,689)	(234,689)
Resolution No. 1341-06/20 to Identify Budget Reductions		(6,000,000)	(2,000,000)
Other Expenditures, Uses, and Transfers-Out	29,009,041	17,747,175	21,557,326
Total Expenditures/Other Outgo	\$ 128,537,374	\$ 117,415,802	\$ 123,317,952
<b>Operating Surplus/(Deficit)</b>	<b>\$ (5,704,391)</b>	<b>\$ (4,278,954)</b>	<b>\$ (13,056,734)</b>
Transfers-In from Special Reserve	3,766,434	1,849,413	9,796,797
<b>Ending Fund Balance</b>	<b>\$ 10,181,611</b>	<b>\$ 7,752,070</b>	<b>\$ 4,492,133</b>
Legally Restricted Balance	5,382,185	3,624,698	415,422
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 4,799,426</b>	<b>\$ 4,127,372</b>	<b>\$ 4,076,711</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,856,121	3,522,474	3,699,539
Total Committed and Assigned:	943,304	604,895	330,920
Inventories, Prepaid, Revolving Fund	431,233	241,197	51,161
Early Retirement Program	512,071	363,698	279,759
Reserve for Collective Bargaining	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,799,425	4,127,369	4,030,459
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>46,248</b>



Oak Grove School District  
Oak Grove School District

FY 2020-21 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,610,753	0	5,610,754	385,801	5,996,555	6,123,012	6,508,813	12,119,567
LCFF FUNDING FORMULA	89,014,699	-	89,014,699	4,746,605	93,761,304	-	4,746,605	93,761,304
FEDERAL REVENUE	178,000	-	178,000	2,012,353	2,190,353	9,068,812	11,081,165	11,259,165
OTHER STATE REVENUE	1,805,232	-	1,805,232	572,091	2,377,323	7,285,645	7,857,736	9,662,968
OTHER LOCAL REVENUE	3,716,781	1,776,306	5,493,087	1,011,206	6,504,293	1,645,253	2,656,459	8,149,546
CONTRIBUTION TO RRM	(3,469,532)		(3,469,532)		(3,469,532)		3,469,532	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)		-
CONTRIBUTION TO SPECIAL ED	(20,010,720)		(20,010,720)	20,010,720	-		20,010,720	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-		-	-
TSF's In	3,766,434	-	3,766,434	-	3,766,434	-	-	3,766,434
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>75,873,334</b>	<b>1,776,306</b>	<b>77,649,640</b>	<b>28,352,975</b>	<b>106,002,615</b>	<b>20,596,802</b>	<b>48,949,777</b>	<b>126,599,417</b>
Projected total funds available	81,484,088	1,776,307	83,260,394	28,738,776	111,999,170	26,719,814	55,458,590	138,718,984
CERTIFICATED SALARIES	39,570,206	430,020	40,000,226	8,056,971	48,057,197	1,326,965	9,383,936	49,384,162
CLASSIFIED SALARIES	9,264,328	302,821	9,567,149	4,286,829	13,853,978	3,930,060	8,216,889	17,784,038
EMPLOYEE BENEFITS	20,118,756	246,069	20,364,825	5,024,602	25,389,427	6,970,706	11,995,308	32,380,133
BOOKS AND SUPPLIES	2,535,484	406,020	2,941,504	140,526	3,082,030	4,421,858	4,562,384	7,503,888
SERVICES, OTHER OPERATING	6,589,878	385,837	6,975,715	3,820,040	10,795,755	4,529,874	8,349,914	15,325,629
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	12,000	87,000
Transfers	157,073		157,073		157,073			157,073
OTHER OUTGO	74,080	5,539	79,619	5,956,269	6,035,888	-	5,956,269	6,035,888
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>								
DIRECT SUPPORT/INDIRECT COSTS	(1,700,141)	-	(1,700,141)	1,182,062	(518,079)	417,642	1,599,704	(100,437)
<b>Projected Total Expenditures/Other Outgo</b>	<b>76,684,664</b>	<b>1,776,306</b>	<b>78,460,970</b>	<b>28,467,299</b>	<b>106,928,269</b>	<b>21,609,105</b>	<b>50,076,404</b>	<b>128,537,374</b>
Projected REV Greater (Less) Than EXP	(811,330)	-	(811,330)	(114,324)	(925,654)	(1,012,303)	(1,126,627)	(1,937,957)
<b>ENDING BALANCE</b>	<b>4,799,424</b>	<b>0</b>	<b>4,799,424</b>	<b>271,477</b>	<b>5,070,901</b>	<b>5,110,708</b>	<b>5,382,185</b>	<b>10,181,609</b>
UNRESTRICTED RESERVE Without Cuts			3,856,121					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,856,121					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
Reserve for Collective Bargaining								
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund		943,303						

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



Oak Grove School District  
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FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,799,424	0	4,799,424	271,477	5,070,901	5,110,708	5,382,185	10,181,609
LCFF FUNDING FORMULA	88,944,379	-	88,944,379	4,746,605	93,690,984	-	4,746,605	93,690,984
FEDERAL REVENUE	178,000	-	178,000	2,012,353	2,190,353	1,832,542	3,844,895	4,022,995
OTHER STATE REVENUE	1,758,591	-	1,758,591	572,091	2,330,682	6,286,093	6,858,093	8,616,684
OTHER LOCAL REVENUE	3,671,823	1,776,306	5,448,129	1,011,206	6,459,335	346,950	1,358,156	6,806,285
CONTRIBUTION TO RRM	(3,469,532)		(3,469,532)		(3,469,532)	3,469,532		-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)		-
CONTRIBUTION TO SPECIAL ED	(20,085,091)		(20,085,091)	20,085,091	-		20,085,091	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	1,849,413	-	1,849,413	-	1,849,413	-	-	1,849,413
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>73,720,023</b>	<b>1,776,306</b>	<b>75,496,329</b>	<b>28,427,346</b>	<b>103,923,675</b>	<b>11,062,586</b>	<b>39,489,932</b>	<b>114,986,261</b>
Projected total funds available	78,519,447	1,776,307	80,295,754	28,698,823	108,994,577	16,173,293	44,872,116	125,167,870
CERTIFICATED SALARIES	40,515,947	430,020	40,945,967	8,173,048	49,119,015	957,932	9,130,980	50,076,947
CLASSIFIED SALARIES	11,466,531	302,821	11,769,352	4,378,377	16,147,729	1,029,113	5,407,490	17,176,842
EMPLOYEE BENEFITS	21,332,646	246,069	21,578,715	5,166,552	26,745,267	5,669,571	10,836,123	32,414,838
BOOKS AND SUPPLIES	2,142,674	410,220	2,552,894	140,526	2,693,420	1,622,835	1,763,361	4,316,255
SERVICES, OTHER OPERATING	6,328,269	381,637	6,709,906	3,474,767	10,184,673	3,202,590	6,677,357	13,387,263
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	10,385	10,385	85,385
Transfers	157,073		157,073		157,073			157,073
OTHER OUTGO	74,080	5,539	79,619	5,956,269	6,035,888	-	5,956,269	6,035,888
<b>Resolution No. 1341-06/20 to Identify Bud</b>	<b>(6,000,000)</b>		<b>(6,000,000)</b>		<b>(6,000,000)</b>			<b>(6,000,000)</b>
DIRECT SUPPORT/INDIRECT COSTS	(1,700,141)	-	(1,700,141)	1,137,807	(562,334)	327,645	1,465,452	(234,689)
<b>Projected Total Expenditures/Other Outgo</b>	<b>74,392,079</b>	<b>1,776,306</b>	<b>76,168,385</b>	<b>28,427,346</b>	<b>104,595,731</b>	<b>12,820,071</b>	<b>41,247,417</b>	<b>117,415,802</b>
Projected REV Greater (Less) Than EXP	(672,056)	-	(672,056)	-	(672,056)	(1,757,485)	(1,757,485)	(2,429,541)
<b>ENDING BALANCE</b>	<b>4,127,368</b>	<b>0</b>	<b>4,127,369</b>	<b>271,477</b>	<b>4,398,846</b>	<b>3,353,221</b>	<b>3,624,698</b>	<b>7,752,067</b>
UNRESTRICTED RESERVE Without Cuts			3,522,474					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,522,474					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
Reserve for Collective Bargaining								
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund		604,895						241,197

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



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FY 2022-23 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,127,368	0	4,127,369	271,477	4,398,846	3,353,221	3,624,698	7,752,067
LCFF FUNDING FORMULA	85,965,633	-	85,965,633	4,746,605	90,712,238	-	4,746,605	90,712,238
FEDERAL REVENUE	178,000	-	178,000	2,012,353	2,190,353	1,832,542	3,844,895	4,022,895
OTHER STATE REVENUE	1,740,929	-	1,740,929	572,091	2,313,020	6,287,717	6,859,808	8,600,737
OTHER LOCAL REVENUE	3,790,886	1,776,306	5,567,192	1,011,206	6,578,398	346,950	1,358,156	6,925,348
CONTRIBUTION TO RRM	(2,684,469)		(2,684,469)		(2,684,469)	2,684,469		
CONTRIBUTION TO CATEGORICAL PGMS	1,657,503		1,657,503		1,657,503	(1,657,503)		
CONTRIBUTION TO SPECIAL ED	(20,795,842)		(20,795,842)	20,795,842			20,795,842	
CONTRIBUTION TO PARCEL TAX	-		-					
TSF's In	9,796,797	-	9,796,797	-	9,796,797	-	-	9,796,797
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>79,649,437</b>	<b>1,776,306</b>	<b>81,425,743</b>	<b>29,138,097</b>	<b>110,563,840</b>	<b>9,494,175</b>	<b>38,632,272</b>	<b>120,058,015</b>
Projected total funds available	83,776,806	1,776,307	85,553,112	29,409,574	114,962,686	12,847,396	42,256,970	127,810,082
CERTIFICATED SALARIES	40,840,997	430,020	41,271,017	8,304,890	49,575,907	957,932	9,262,822	50,533,839
CLASSIFIED SALARIES	11,570,688	302,821	11,873,509	4,473,031	16,346,540	1,029,113	5,502,144	17,375,653
EMPLOYEE BENEFITS	22,403,023	246,069	22,649,092	5,532,471	28,181,563	5,669,571	11,202,042	33,851,134
BOOKS AND SUPPLIES	2,142,674	414,420	2,557,094	140,526	2,697,620	1,624,550	1,765,076	4,322,170
SERVICES, OTHER OPERATING	6,136,705	377,437	6,514,142	3,474,767	9,988,909	3,202,590	6,677,357	13,191,499
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	10,385	10,385	85,385
Transfers	157,073		157,073		157,073			157,073
OTHER OUTGO	74,080	5,539	79,619	5,956,269	6,035,888	-	5,956,269	6,035,888
<b>Resolution No. 1341-06/20 to Identify Bud</b>	<b>(2,000,000)</b>		<b>(2,000,000)</b>		<b>(2,000,000)</b>			<b>(2,000,000)</b>
DIRECT SUPPORT/INDIRECT COSTS	(1,700,141)	-	(1,700,141)	1,137,807	(562,334)	327,645	1,465,452	(234,689)
<b>Projected Total Expenditures/Other Outgo</b>	<b>79,700,099</b>	<b>1,776,306</b>	<b>81,476,405</b>	<b>29,019,761</b>	<b>110,496,166</b>	<b>12,821,786</b>	<b>41,841,547</b>	<b>123,317,952</b>
Projected REV Greater (Less) Than EXP	(50,662)	-	(50,662)	118,336	67,674	(3,327,611)	(3,209,275)	(3,259,937)
<b>ENDING BALANCE</b>	<b>4,076,707</b>	<b>0</b>	<b>4,076,707</b>	<b>389,813</b>	<b>4,466,520</b>	<b>25,609</b>	<b>415,422</b>	<b>4,492,129</b>
UNRESTRICTED RESERVE Without Cuts			3,745,788					
Reserve as Percent (%) of Total Expense			3.04%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,699,539					
MORE (LESS THAN) REQ'D			46,249					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			279,759					
Reserve for Collective Bargaining								
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund		330,920	51,161					

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



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

Description	2020-21 First Interim Budget	2021-22 Projected	2022-23 Projected
<b>REVENUES:</b>			
<b>Local Control Funding Formula (LCFF)</b>			
Projected COLA Augmentation	0.00%	0.00%	0.00%
Projected "Funded" COLA	0.00%	0.00%	0.00%
LCFF Gap Closure Percentage (DOF)	100.00%	100.00%	100.00%
Unduplicated Count Percentage (rolling 3-year ave.)	48.82%	48.57%	49.10%
<b>LCFF Apportionment per ADA</b>			
LCFF General Purpose	\$ 8,590	\$ 8,590	\$ 8,607
LCFF Supplemental Grant	\$ 798	\$ 794	\$ 803
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 9,388</b>	<b>\$ 9,384</b>	<b>\$ 9,410</b>
<b>Enrollment &amp; ADA</b>			
District Enrollment	9,368	9,403	9,285
LCFF ADA (including COE)	9,481.01	9,477.78	9,135.55
<b>Mandated Cost Block Grant</b>			
Per ADA Allocation	\$ 32	\$ 32	\$ 32
Estimated Block Grant Amount	\$ 302,982	\$ 291,141	\$ 292,229
<b>Lottery Apportionment per ADA</b>			
Unrestricted Lottery	\$150.00	\$150.00	\$150.00
Restricted Lottery - Proposition 20	\$49.00	\$49.00	\$49.00
<b>EXPENDITURES:</b>			
<b>Staffing:</b>			
TK-3 Class Size	24:1	24:1	24:1
<b>Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:</b>			
Certificated	Included	+1.0 FTE	-4.0 FTE
Classified	Included	-0.0 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	1,263,914	1,208,924



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

Description	2020-21 First Interim Budget	2021-22 Projected	2022-23 Projected
<b>Benefit Rates</b>			
STRS Employer Rate	16.150%	16.000%	18.100%
PERS Employer Rate	20.700%	23.000%	26.300%
Certificated Statutory Benefits Rate	3.40%	3.40%	3.40%
Classified Statutory Benefits Rate	9.60%	9.60%	9.60%
<b>Other Post Employment Benefits (OPEB)</b>			
Number of Retirees for Early Retirement Benefits	67	58	35
Retiree Health Benefits Cost	\$ 618,991	\$ 512,922	\$ 363,698
California CPI	0.98%	1.59%	1.87%
Indirect Cost Rate	6.31%	6.31%	6.31%
<b>Contributions from Unrestricted G/F:</b>			
Special Education	\$ 20,010,720	\$ 20,085,091	\$ 20,795,842
Routine Repair/Restricted	\$ 3,469,532	\$ 3,469,532	\$ 2,684,469
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (1,657,503)
<b>Total Contributions</b>	<b>\$ 22,607,812</b>	<b>\$ 22,682,183</b>	<b>\$ 21,822,808</b>
<b>Other Financing Sources/Uses:</b>			
Fund 40 Transfer to meet Required Reserve	3,766,434	1,849,413	9,796,797



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

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

2020-21 Proposed Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	372.00	0.00	372.00	4.60	78.50	83.10	455.10	0.00	0.00	0.00	455.10
1200 Certificated Pupil Support	9.30	4.20	13.50	1.00	11.50	12.50	26.00	0.00	0.00	0.00	26.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	410.00	4.20	414.20	6.90	93.00	99.90	514.10	0.00	0.00	0.00	514.10
2100 Instructional Aids	9.25	0.00	9.25	0.00	80.05	80.05	89.30	0.00	0.00	0.00	89.30
2200 Classified Support	80.86	10.69	91.54	7.20	0.00	7.20	98.74	28.31	0.00	1.00	128.06
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13	0.75	0.25	0.50	61.63
2900 Other Classified Salaries	24.34	0.00	24.34	1.60	9.08	10.68	35.02	0.00	0.00	28.49	63.51
Total Classified	178.50	10.69	189.19	11.88	91.13	103.00	292.19	30.06	0.25	34.99	357.49
TOTAL FTE	588.50	14.89	603.39	18.78	184.13	202.90	806.29	30.06	0.25	34.99	871.59
TOTAL FTE Change	(10.53)	0.00	(10.53)	0.10	(3.69)	(3.69)	(14.12)	(0.31)	0.00	(1.78)	(16.21)

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

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

<b>2020-21 Proposed Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	372.00	0.00	372.00	4.60	78.50	83.10	455.10
1200 Certificated Pupil Support	9.30	4.20	13.50	1.00	11.50	12.50	26.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00
<b>Total Certificated</b>	<b>410.00</b>	<b>4.20</b>	<b>414.20</b>	<b>6.90</b>	<b>93.00</b>	<b>99.90</b>	<b>514.10</b>
<b>Classified</b>							
2100 Instructional Aids	9.25	0.00	9.25	0.00	80.05	80.05	89.30
2200 Classified Support	80.86	10.69	91.54	7.20	0.00	7.20	98.74
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13
2900 Other Classified Salaries	24.34	0.00	24.34	1.60	9.08	10.68	35.02
<b>Total Classified</b>	<b>178.50</b>	<b>10.69</b>	<b>189.19</b>	<b>11.88</b>	<b>91.13</b>	<b>103.00</b>	<b>292.19</b>
<b>TOTAL FTE</b>	<b>588.50</b>	<b>14.89</b>	<b>603.39</b>	<b>18.78</b>	<b>184.13</b>	<b>202.90</b>	<b>806.29</b>
<b>TOTAL FTE Change</b>	<b>(10.53)</b>	<b>0.00</b>	<b>(10.53)</b>	<b>0.10</b>	<b>(3.69)</b>	<b>(3.59)</b>	<b>(14.12)</b>





G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	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				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
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	G	G	G	G
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	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
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				GS
CHG	Change Order Form				S
CI	Interim Certification				GS
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIPI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	81,825,575.00	89,014,699.00	19,826,689.99	89,014,699.00	0.00	0.0%
2) Federal Revenue		8100-8299	178,000.00	178,000.00	0.00	178,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,829,994.00	1,805,232.00	(44,889.15)	1,805,232.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,997,292.00	5,997,292.00	924,017.33	5,493,087.00	(504,205.00)	-8.4%
5) TOTAL, REVENUES			89,830,861.00	96,995,223.00	20,705,818.17	96,491,018.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,385,255.00	40,385,255.00	10,773,714.35	40,000,226.00	385,029.00	1.0%
2) Classified Salaries		2000-2999	11,596,119.00	11,596,119.00	2,041,856.83	9,567,149.00	2,028,970.00	17.5%
3) Employee Benefits		3000-3999	21,082,692.00	21,082,692.00	6,421,830.07	20,364,825.00	717,867.00	3.4%
4) Books and Supplies		4000-4999	1,841,216.00	1,841,216.00	162,071.39	2,941,504.36	(1,100,288.36)	-59.8%
5) Services and Other Operating Expenditures		5000-5999	7,242,607.00	7,242,607.00	1,390,320.33	6,975,714.75	266,892.25	3.7%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,607.00	79,607.00	44,773.98	79,619.00	(12.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,637,684.00)	(1,637,684.00)	(2,127.49)	(1,700,141.00)	62,457.00	-3.8%
9) TOTAL, EXPENDITURES			80,664,812.00	80,664,812.00	20,832,439.46	78,303,897.11		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			9,166,049.00	16,330,411.00	(126,621.29)	18,187,120.89		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	157,073.00	(157,073.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,033,739.00)	(22,172,645.00)	0.00	(22,607,812.00)	(435,167.00)	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,653,673.00)	(16,819,460.00)	0.00	(18,998,451.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(487,624.00)	(489,049.00)	(126,621.29)	(811,330.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,610,753.93	5,610,753.93		5,610,753.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,610,753.93	5,610,753.93		5,610,753.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,610,753.93	5,610,753.93		5,610,753.93		
2) Ending Balance, June 30 (E + F1e)			5,123,129.93	5,121,704.93		4,799,423.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	14,128.63	14,128.63		15,429.82		
Prepaid Items		9713	400,751.00	400,751.00		395,801.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,049,727.00	1,049,727.00		512,071.00		
Early Retirement Program	0000	9780	349,572.00					
Reserve for Collective Bargaining	0000	9780	700,155.00					
Early Retirement Program	0000	9780		349,572.00				
Reserve for Collective Bargaining	0000	9780		700,155.00				
Early Retirement Program	0000	9780				512,071.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,618,118.00	3,618,118.00		3,856,122.00		
Unassigned/Unappropriated Amount		9790	20,405.30	18,980.30		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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	34,854,503.00	42,043,627.00	12,865,531.00	39,516,782.00	(2,526,845.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	14,145,309.00	14,145,309.00	3,871,669.00	15,486,677.00	1,341,368.00	9.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,000.00	130,000.00	0.00	129,704.00	(296.00)	-0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,307,796.00	24,307,796.00	0.00	24,381,488.00	73,692.00	0.3%
Unsecured Roll Taxes		8042	2,094,000.00	2,094,000.00	1,945,400.36	2,094,304.00	304.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,490,000.00	2,490,000.00	1,144,089.63	3,162,487.00	672,487.00	27.0%
Education Revenue Augmentation Fund (ERAF)		8045	(533,000.00)	(533,000.00)	0.00	(146,686.00)	386,314.00	-72.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,336,967.00	4,336,967.00	0.00	4,389,943.00	52,976.00	1.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,825,575.00	89,014,699.00	19,826,689.99	89,014,699.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,825,575.00	89,014,699.00	19,826,689.99	89,014,699.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	178,000.00	178,000.00	0.00	178,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			178,000.00	178,000.00	0.00	178,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	302,982.00	302,982.00	0.00	302,982.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,500,012.00	1,475,250.00	(44,889.15)	1,475,250.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,829,994.00	1,805,232.00	(44,889.15)	1,805,232.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,766,306.00	1,766,306.00	0.00	1,776,306.00	10,000.00	0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,957,678.00	3,957,678.00	957,577.22	3,435,522.00	(522,156.00)	-13.2%
Interest		8660	150,000.00	150,000.00	2,641.08	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	121,308.00	121,308.00	(36,200.97)	129,259.00	7,951.00	6.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,997,292.00</b>	<b>5,997,292.00</b>	<b>924,017.33</b>	<b>5,493,087.00</b>	<b>(504,205.00)</b>	<b>-8.4%</b>
<b>TOTAL, REVENUES</b>			<b>89,830,861.00</b>	<b>96,995,223.00</b>	<b>20,705,818.17</b>	<b>96,491,018.00</b>	<b>(504,205.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	34,631,290.00	34,631,290.00	8,913,656.06	34,325,310.00	305,980.00	0.9%
Certificated Pupil Support Salaries		1200	1,450,990.00	1,450,990.00	373,558.14	1,364,411.00	86,579.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,203,060.00	4,203,060.00	1,443,451.89	4,205,559.00	(2,499.00)	-0.1%
Other Certificated Salaries		1900	99,915.00	99,915.00	43,048.26	104,946.00	(5,031.00)	-5.0%
TOTAL, CERTIFICATED SALARIES			40,385,255.00	40,385,255.00	10,773,714.35	40,000,226.00	385,029.00	1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	411,388.00	411,388.00	114,556.05	409,929.00	1,459.00	0.4%
Classified Support Salaries		2200	5,562,924.00	5,562,924.00	347,741.22	3,540,265.00	2,022,659.00	36.4%
Classified Supervisors' and Administrators' Salaries		2300	1,072,722.00	1,072,722.00	370,774.69	1,075,132.00	(2,410.00)	-0.2%
Clerical, Technical and Office Salaries		2400	3,512,766.00	3,512,766.00	1,071,425.14	3,460,791.00	51,975.00	1.5%
Other Classified Salaries		2900	1,036,319.00	1,036,319.00	137,359.73	1,081,032.00	(44,713.00)	-4.3%
TOTAL, CLASSIFIED SALARIES			11,596,119.00	11,596,119.00	2,041,856.83	9,567,149.00	2,028,970.00	17.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,287,779.00	6,287,779.00	1,716,327.39	6,202,954.00	84,825.00	1.3%
PERS		3201-3202	2,332,456.00	2,332,456.00	431,558.73	1,937,475.00	394,981.00	16.9%
OASDI/Medicare/Alternative		3301-3302	1,482,775.00	1,482,775.00	316,826.48	1,334,262.00	148,513.00	10.0%
Health and Welfare Benefits		3401-3402	8,586,245.00	8,586,245.00	2,846,778.16	8,420,487.00	165,758.00	1.9%
Unemployment Insurance		3501-3502	25,883.00	25,883.00	6,382.67	24,702.00	1,181.00	4.6%
Workers' Compensation		3601-3602	982,031.00	982,031.00	242,334.83	936,773.00	45,258.00	4.6%
OPEB, Allocated		3701-3702	451,412.00	451,412.00	165,999.77	617,991.00	(166,579.00)	-36.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	934,111.00	934,111.00	695,622.04	890,181.00	43,930.00	4.7%
TOTAL, EMPLOYEE BENEFITS			21,082,692.00	21,082,692.00	6,421,830.07	20,364,825.00	717,867.00	3.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	1,809,516.00	1,809,516.00	145,591.92	2,902,059.67	(1,092,543.67)	-60.4%
Noncapitalized Equipment		4400	30,200.00	30,200.00	16,479.47	37,944.69	(7,744.69)	-25.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,841,216.00	1,841,216.00	162,071.39	2,941,504.36	(1,100,288.36)	-59.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	228,740.00	228,740.00	65,880.06	250,690.00	(21,950.00)	-9.6%
Dues and Memberships		5300	29,275.00	29,275.00	20,439.24	29,275.00	0.00	0.0%
Insurance		5400-5450	924,877.00	924,877.00	(307,863.31)	924,877.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386,125.00	2,386,125.00	394,451.09	2,386,125.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,978.00	539,978.00	252,126.44	540,032.00	(54.00)	0.0%
Transfers of Direct Costs		5710	(34,000.00)	(34,000.00)	(5,274.80)	(30,460.00)	(3,540.00)	10.4%
Transfers of Direct Costs - Interfund		5750	(289,763.00)	(289,763.00)	(8,155.11)	(275,945.00)	(13,818.00)	4.8%
Professional/Consulting Services and Operating Expenditures		5800	2,920,291.00	2,920,291.00	1,025,788.64	2,614,036.75	306,254.25	10.5%
Communications		5900	537,084.00	537,084.00	(47,071.92)	537,084.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,242,607.00	7,242,607.00	1,390,320.33	6,975,714.75	266,892.25	3.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,500.00	31,500.00	0.00	31,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,832.00	4,832.00	2,177.88	4,394.00	438.00	9.1%
Other Debt Service - Principal		7439	43,275.00	43,275.00	42,596.10	43,725.00	(450.00)	-1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,607.00	79,607.00	44,773.98	79,619.00	(12.00)	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,462,951.00)	(1,462,951.00)	(2,127.49)	(1,599,704.00)	136,753.00	-9.3%
Transfers of Indirect Costs - Interfund		7350	(174,733.00)	(174,733.00)	0.00	(100,437.00)	(74,296.00)	42.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,637,684.00)	(1,637,684.00)	(2,127.49)	(1,700,141.00)	62,457.00	-3.8%
TOTAL, EXPENDITURES			80,664,812.00	80,664,812.00	20,832,439.46	78,303,897.11	2,360,914.89	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
<b>INTERFUND TRANSFERS OUT</b>								
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	157,073.00	(157,073.00)	New
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	157,073.00	(157,073.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(22,033,739.00)	(22,172,645.00)	0.00	(22,607,812.00)	(435,167.00)	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,033,739.00)	(22,172,645.00)	0.00	(22,607,812.00)	(435,167.00)	2.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(9,653,673.00)	(16,819,460.00)	0.00	(18,998,451.00)	(2,178,991.00)	13.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,702,175.00	4,702,175.00	0.00	4,746,605.00	44,430.00	0.9%
2) Federal Revenue		8100-8299	3,946,476.00	3,946,476.00	5,317,459.20	11,081,165.41	7,134,689.41	180.8%
3) Other State Revenue		8300-8599	6,867,216.00	6,819,715.00	851,426.82	7,857,734.72	1,038,019.72	15.2%
4) Other Local Revenue		8600-8799	2,761,423.00	2,622,517.00	34,216.99	2,656,459.23	33,942.23	1.3%
5) TOTAL, REVENUES			18,277,290.00	18,090,883.00	6,203,103.01	26,341,964.36		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,192,119.00	9,192,119.00	2,819,074.54	9,383,936.00	(191,817.00)	-2.1%
2) Classified Salaries		2000-2999	5,269,958.00	5,269,958.00	2,987,214.90	8,216,889.00	(2,946,931.00)	-55.9%
3) Employee Benefits		3000-3999	10,658,149.00	10,658,149.00	2,436,184.88	11,995,308.00	(1,337,159.00)	-12.5%
4) Books and Supplies		4000-4999	1,215,050.00	1,167,549.00	588,387.01	4,562,384.83	(3,394,835.83)	-290.8%
5) Services and Other Operating Expenditures		5000-5999	6,123,202.00	6,123,202.00	1,330,358.99	8,349,913.53	(2,226,711.53)	-36.4%
6) Capital Outlay		6000-6999	12,000.00	12,000.00	11,248.47	12,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,005,675.00	6,005,675.00	0.00	5,956,269.00	49,406.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,462,951.00	1,462,951.00	2,127.49	1,599,704.00	(136,753.00)	-9.3%
9) TOTAL, EXPENDITURES			39,939,104.00	39,891,603.00	10,174,596.28	50,076,404.36		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,661,814.00)	(21,800,720.00)	(3,971,493.27)	(23,734,440.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	22,033,739.00	22,172,645.00	0.00	22,607,812.00	435,167.00	2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,033,739.00	22,172,645.00	0.00	22,607,812.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			371,925.00	371,925.00	(3,971,493.27)	(1,126,628.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,508,815.01	6,508,815.01		6,508,815.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,508,815.01	6,508,815.01		6,508,815.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,508,815.01	6,508,815.01		6,508,815.01		
2) Ending Balance, June 30 (E + F1e)			6,880,740.01	6,880,740.01		5,382,187.01		
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	6,880,740.01	6,880,740.01		5,382,187.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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 (E/B) (F)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	4,702,175.00	4,702,175.00	0.00	4,746,605.00	44,430.00	0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,702,175.00	4,702,175.00	0.00	4,746,605.00	44,430.00	0.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,822,101.00	1,822,101.00	(303,384.00)	1,822,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,524.00	190,524.00	(72,385.00)	190,252.00	(272.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,334,302.00	1,334,302.00	333,205.43	1,571,052.18	236,750.18	17.7%
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	230,712.00	230,712.00	74,491.74	311,409.47	80,697.47	35.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	234,824.00	234,824.00	319,640.19	697,068.92	462,244.92	196.8%
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	90,013.00	90,013.00	35,711.97	182,704.97	92,691.97	103.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	44,000.00	44,000.00	4,930,178.87	6,306,576.87	6,262,576.87	14233.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,946,476.00</b>	<b>3,946,476.00</b>	<b>5,317,459.20</b>	<b>11,081,165.41</b>	<b>7,134,689.41</b>	<b>180.8%</b>
<b>OTHER STATE REVENUE</b>								
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 Materials		8560	529,416.00	481,915.00	(42,394.94)	481,915.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	783,036.00	783,036.00	(87,003.96)	870,040.00	87,004.00	11.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,554,764.00	5,554,764.00	980,825.72	6,505,779.72	951,015.72	17.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,867,216.00</b>	<b>6,819,715.00</b>	<b>851,426.82</b>	<b>7,857,734.72</b>	<b>1,038,019.72</b>	<b>15.2%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,081,051.00	1,081,051.00	0.00	1,298,303.00	217,252.00	20.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	(7,114.90)	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	528,218.00	528,218.00	41,331.89	346,950.23	(181,267.77)	-34.3%
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	1,146,154.00	1,007,248.00	0.00	1,005,206.00	(2,042.00)	-0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,761,423.00</b>	<b>2,622,517.00</b>	<b>34,216.99</b>	<b>2,656,459.23</b>	<b>33,942.23</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>18,277,290.00</b>	<b>18,090,883.00</b>	<b>6,203,103.01</b>	<b>26,341,964.36</b>	<b>8,251,081.36</b>	<b>45.6%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,401,465.00	7,401,465.00	2,159,082.01	7,580,003.00	(178,538.00)	-2.4%
Certificated Pupil Support Salaries		1200	1,270,476.00	1,270,476.00	459,526.71	1,240,508.00	29,968.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	454,690.00	454,690.00	173,464.17	484,274.00	(29,584.00)	-6.5%
Other Certificated Salaries		1900	65,488.00	65,488.00	27,001.65	79,151.00	(13,663.00)	-20.9%
TOTAL, CERTIFICATED SALARIES			9,192,119.00	9,192,119.00	2,819,074.54	9,383,936.00	(191,817.00)	-2.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,419,570.00	3,419,570.00	914,693.70	3,456,373.00	(36,803.00)	-1.1%
Classified Support Salaries		2200	623,429.00	623,429.00	1,647,184.46	3,132,638.00	(2,509,209.00)	-402.5%
Classified Supervisors' and Administrators' Salaries		2300	189,781.00	189,781.00	66,035.35	189,781.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,591.00	207,591.00	138,625.67	331,447.00	(123,856.00)	-59.7%
Other Classified Salaries		2900	829,587.00	829,587.00	220,675.72	1,106,650.00	(277,063.00)	-33.4%
TOTAL, CLASSIFIED SALARIES			5,269,958.00	5,269,958.00	2,987,214.90	8,216,889.00	(2,946,931.00)	-55.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,377,511.00	6,377,511.00	415,910.03	6,400,978.00	(23,467.00)	-0.4%
PERS		3201-3202	1,090,444.00	1,090,444.00	640,980.15	1,686,329.00	(595,885.00)	-54.6%
OASDI/Medicare/Alternative		3301-3302	554,779.00	554,779.00	278,997.07	790,702.00	(235,923.00)	-42.5%
Health and Welfare Benefits		3401-3402	2,222,699.00	2,222,699.00	932,699.88	2,605,746.00	(383,047.00)	-17.2%
Unemployment Insurance		3501-3502	7,291.00	7,291.00	2,863.58	8,885.00	(1,594.00)	-21.9%
Workers' Compensation		3601-3602	276,320.00	276,320.00	108,679.78	336,602.00	(60,282.00)	-21.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	129,105.00	129,105.00	56,054.39	166,066.00	(36,961.00)	-28.6%
TOTAL, EMPLOYEE BENEFITS			10,658,149.00	10,658,149.00	2,436,184.88	11,995,308.00	(1,337,159.00)	-12.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	194,606.00	194,606.00	117,496.90	214,606.00	(20,000.00)	-10.3%
Books and Other Reference Materials		4200	89,200.00	89,200.00	11,776.03	89,200.00	0.00	0.0%
Materials and Supplies		4300	915,144.00	867,643.00	386,508.87	4,123,764.83	(3,256,121.83)	-375.3%
Noncapitalized Equipment		4400	16,100.00	16,100.00	72,605.21	134,814.00	(118,714.00)	-737.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,215,050.00	1,167,549.00	588,387.01	4,562,384.83	(3,394,835.83)	-290.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,045,900.00	3,045,900.00	212,011.48	3,264,821.50	(218,921.50)	-7.2%
Travel and Conferences		5200	72,154.00	72,154.00	17,865.70	89,599.00	(17,445.00)	-24.2%
Dues and Memberships		5300	0.00	0.00	1,860.00	1,500.00	(1,500.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,113,063.00	1,113,063.00	210,948.92	1,113,663.00	(600.00)	-0.1%
Transfers of Direct Costs		5710	34,000.00	34,000.00	5,274.80	30,460.00	3,540.00	10.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,851,619.00	1,851,619.00	877,977.30	3,840,404.03	(1,988,785.03)	-107.4%
Communications		5900	6,466.00	6,466.00	4,420.79	9,466.00	(3,000.00)	-46.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,123,202.00	6,123,202.00	1,330,358.99	8,349,913.53	(2,226,711.53)	-36.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,600.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	12,000.00	12,000.00	3,648.47	12,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	12,000.00	11,248.47	12,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,005,675.00	6,005,675.00	0.00	5,956,269.00	49,406.00	0.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,005,675.00	6,005,675.00	0.00	5,956,269.00	49,406.00	0.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,462,951.00	1,462,951.00	2,127.49	1,599,704.00	(136,753.00)	-9.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,462,951.00	1,462,951.00	2,127.49	1,599,704.00	(136,753.00)	-9.3%
TOTAL, EXPENDITURES			39,939,104.00	39,891,603.00	10,174,596.28	50,076,404.36	(10,184,801.36)	-25.5%



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	22,033,739.00	22,172,645.00	0.00	22,607,812.00	435,167.00	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,033,739.00	22,172,645.00	0.00	22,607,812.00	435,167.00	2.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			22,033,739.00	22,172,645.00	0.00	22,607,812.00	(435,167.00)	2.0%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	86,527,750.00	93,716,874.00	19,826,689.99	93,761,304.00	44,430.00	0.0%
2) Federal Revenue		8100-8299	4,124,476.00	4,124,476.00	5,317,459.20	11,259,165.41	7,134,689.41	173.0%
3) Other State Revenue		8300-8599	8,697,210.00	8,624,947.00	806,537.67	9,662,966.72	1,038,019.72	12.0%
4) Other Local Revenue		8600-8799	8,758,715.00	8,619,809.00	958,234.32	8,149,546.23	(470,262.77)	-5.5%
5) TOTAL, REVENUES			108,108,151.00	115,086,106.00	26,908,921.18	122,832,982.36		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	49,577,374.00	49,577,374.00	13,592,788.89	49,384,162.00	193,212.00	0.4%
2) Classified Salaries		2000-2999	16,866,077.00	16,866,077.00	5,029,071.73	17,784,038.00	(917,961.00)	-5.4%
3) Employee Benefits		3000-3999	31,740,841.00	31,740,841.00	8,858,014.95	32,360,133.00	(619,292.00)	-2.0%
4) Books and Supplies		4000-4999	3,056,266.00	3,008,765.00	750,458.40	7,503,889.19	(4,495,124.19)	-149.4%
5) Services and Other Operating Expenditures		5000-5999	13,365,809.00	13,365,809.00	2,720,679.32	15,325,628.28	(1,959,819.28)	-14.7%
6) Capital Outlay		6000-6999	87,000.00	87,000.00	11,248.47	87,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,085,282.00	6,085,282.00	44,773.98	6,035,888.00	49,394.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(174,733.00)	(174,733.00)	0.00	(100,437.00)	(74,296.00)	42.5%
9) TOTAL, EXPENDITURES			120,603,916.00	120,556,415.00	31,007,035.74	128,380,301.47		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(12,495,765.00)	(5,470,309.00)	(4,098,114.56)	(5,547,319.11)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	157,073.00	(157,073.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,380,066.00	5,353,185.00	0.00	3,609,361.00		

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

43 69625 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(115,699.00)	(117,124.00)	(4,098,114.56)	(1,937,958.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,119,568.94	12,119,568.94		12,119,568.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,119,568.94	12,119,568.94		12,119,568.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,119,568.94	12,119,568.94		12,119,568.94		
2) Ending Balance, June 30 (E + F1e)			12,003,869.94	12,002,444.94		10,181,610.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	14,128.63	14,128.63		15,429.82		
Prepaid Items		9713	400,751.00	400,751.00		395,801.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,880,740.01	6,880,740.01		5,382,187.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,049,727.00	1,049,727.00		512,071.00		
Early Retirement Program	0000	9780	349,572.00					
Reserve for Collective Bargaining	0000	9780	700,155.00					
Early Retirement Program	0000	9780		349,572.00				
Reserve for Collective Bargaining	0000	9780		700,155.00				
Early Retirement Program	0000	9780				512,071.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,618,118.00	3,618,118.00		3,856,122.00		
Unassigned/Unappropriated Amount		9790	20,405.30	18,980.30		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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	34,854,503.00	42,043,627.00	12,865,531.00	39,516,782.00	(2,526,845.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	14,145,309.00	14,145,309.00	3,871,669.00	15,486,677.00	1,341,368.00	9.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,000.00	130,000.00	0.00	129,704.00	(296.00)	-0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,307,796.00	24,307,796.00	0.00	24,381,488.00	73,692.00	0.3%
Unsecured Roll Taxes		8042	2,094,000.00	2,094,000.00	1,945,400.36	2,094,304.00	304.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,490,000.00	2,490,000.00	1,144,089.63	3,162,487.00	672,487.00	27.0%
Education Revenue Augmentation Fund (ERAF)		8045	(533,000.00)	(533,000.00)	0.00	(146,686.00)	386,314.00	-72.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,336,967.00	4,336,967.00	0.00	4,389,943.00	52,976.00	1.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			81,825,575.00	89,014,699.00	19,826,689.99	89,014,699.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,702,175.00	4,702,175.00	0.00	4,746,605.00	44,430.00	0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,527,750.00	93,716,874.00	19,826,689.99	93,761,304.00	44,430.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,822,101.00	1,822,101.00	(303,384.00)	1,822,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,524.00	190,524.00	(72,385.00)	190,252.00	(272.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,334,302.00	1,334,302.00	333,205.43	1,571,052.18	236,750.18	17.7%
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	230,712.00	230,712.00	74,491.74	311,409.47	80,697.47	35.0%

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

43 69625 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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	234,824.00	234,824.00	319,640.19	697,068.92	462,244.92	196.8%
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						
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	90,013.00	90,013.00	35,711.97	182,704.97	92,691.97	103.0%
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	222,000.00	222,000.00	4,930,178.87	6,484,576.87	6,262,576.87	2821.0%
TOTAL, FEDERAL REVENUE			4,124,476.00	4,124,476.00	5,317,459.20	11,259,165.41	7,134,689.41	173.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	302,982.00	302,982.00	0.00	302,982.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,029,428.00	1,957,165.00	(87,284.09)	1,957,165.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	783,036.00	783,036.00	(87,003.96)	870,040.00	87,004.00	11.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,581,764.00	5,581,764.00	980,825.72	6,532,779.72	951,015.72	17.0%
TOTAL, OTHER STATE REVENUE			8,697,210.00	8,624,947.00	806,537.67	9,662,966.72	1,038,019.72	12.0%

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

43 69625 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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,766,306.00	1,766,306.00	0.00	1,776,306.00	10,000.00	0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,081,051.00	1,081,051.00	0.00	1,298,303.00	217,252.00	20.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,957,678.00	3,957,678.00	950,462.32	3,435,522.00	(522,156.00)	-13.2%
Interest		8660	156,000.00	156,000.00	2,641.08	156,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	649,526.00	649,526.00	5,130.92	476,209.23	(173,316.77)	-26.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,146,154.00	1,007,248.00	0.00	1,005,206.00	(2,042.00)	-0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,758,715.00</b>	<b>8,619,809.00</b>	<b>958,234.32</b>	<b>8,149,546.23</b>	<b>(470,262.77)</b>	<b>-5.5%</b>
<b>TOTAL, REVENUES</b>			<b>108,108,151.00</b>	<b>115,086,106.00</b>	<b>26,908,921.18</b>	<b>122,832,982.36</b>	<b>7,746,876.36</b>	<b>6.7%</b>



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,032,755.00	42,032,755.00	11,072,738.07	41,905,313.00	127,442.00	0.3%
Certificated Pupil Support Salaries		1200	2,721,466.00	2,721,466.00	833,084.85	2,604,919.00	116,547.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,657,750.00	4,657,750.00	1,616,916.06	4,689,833.00	(32,083.00)	-0.7%
Other Certificated Salaries		1900	165,403.00	165,403.00	70,049.91	184,097.00	(18,694.00)	-11.3%
TOTAL, CERTIFICATED SALARIES			49,577,374.00	49,577,374.00	13,592,788.89	49,384,162.00	193,212.00	0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,830,958.00	3,830,958.00	1,029,249.75	3,866,302.00	(35,344.00)	-0.9%
Classified Support Salaries		2200	6,186,353.00	6,186,353.00	1,994,925.68	6,672,903.00	(486,550.00)	-7.9%
Classified Supervisors' and Administrators' Salaries		2300	1,262,503.00	1,262,503.00	436,810.04	1,264,913.00	(2,410.00)	-0.2%
Clerical, Technical and Office Salaries		2400	3,720,357.00	3,720,357.00	1,210,050.81	3,792,238.00	(71,881.00)	-1.9%
Other Classified Salaries		2900	1,865,906.00	1,865,906.00	358,035.45	2,187,682.00	(321,776.00)	-17.2%
TOTAL, CLASSIFIED SALARIES			16,866,077.00	16,866,077.00	5,029,071.73	17,784,038.00	(917,961.00)	-5.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,665,290.00	12,665,290.00	2,132,237.42	12,603,932.00	61,358.00	0.5%
PERS		3201-3202	3,422,900.00	3,422,900.00	1,072,538.88	3,623,804.00	(200,904.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	2,037,554.00	2,037,554.00	595,823.55	2,124,964.00	(87,410.00)	-4.3%
Health and Welfare Benefits		3401-3402	10,808,944.00	10,808,944.00	3,779,478.04	11,026,233.00	(217,289.00)	-2.0%
Unemployment Insurance		3501-3502	33,174.00	33,174.00	9,246.25	33,587.00	(413.00)	-1.2%
Workers' Compensation		3601-3602	1,258,351.00	1,258,351.00	351,014.61	1,273,375.00	(15,024.00)	-1.2%
OPEB, Allocated		3701-3702	451,412.00	451,412.00	165,999.77	617,991.00	(166,579.00)	-36.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,063,216.00	1,063,216.00	751,676.43	1,056,247.00	6,969.00	0.7%
TOTAL, EMPLOYEE BENEFITS			31,740,841.00	31,740,841.00	8,858,014.95	32,360,133.00	(619,292.00)	-2.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	194,606.00	194,606.00	117,496.90	214,606.00	(20,000.00)	-10.3%
Books and Other Reference Materials		4200	90,700.00	90,700.00	11,776.03	90,700.00	0.00	0.0%
Materials and Supplies		4300	2,724,660.00	2,677,159.00	532,100.79	7,025,824.50	(4,348,665.50)	-162.4%
Noncapitalized Equipment		4400	46,300.00	46,300.00	89,084.68	172,758.69	(126,458.69)	-273.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,056,266.00	3,008,765.00	750,458.40	7,503,889.19	(4,495,124.19)	-149.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,045,900.00	3,045,900.00	212,011.48	3,264,821.50	(218,921.50)	-7.2%
Travel and Conferences		5200	300,894.00	300,894.00	83,745.76	340,289.00	(39,395.00)	-13.1%
Dues and Memberships		5300	29,275.00	29,275.00	22,299.24	30,775.00	(1,500.00)	-5.1%
Insurance		5400-5450	924,877.00	924,877.00	(307,863.31)	924,877.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386,125.00	2,386,125.00	394,451.09	2,386,125.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,041.00	1,653,041.00	463,075.36	1,653,695.00	(654.00)	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	(289,763.00)	(289,763.00)	(8,155.11)	(275,945.00)	(13,818.00)	4.8%
Professional/Consulting Services and Operating Expenditures		5800	4,771,910.00	4,771,910.00	1,903,765.94	6,454,440.78	(1,682,530.78)	-35.3%
Communications		5900	543,550.00	543,550.00	(42,651.13)	546,550.00	(3,000.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,365,809.00	13,365,809.00	2,720,679.32	15,325,628.28	(1,959,819.28)	-14.7%

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

43 69625 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,600.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	12,000.00	12,000.00	3,648.47	12,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,000.00	87,000.00	11,248.47	87,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,037,175.00	6,037,175.00	0.00	5,987,769.00	49,406.00	0.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,832.00	4,832.00	2,177.88	4,394.00	438.00	9.1%
Other Debt Service - Principal		7439	43,275.00	43,275.00	42,596.10	43,725.00	(450.00)	-1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,085,282.00	6,085,282.00	44,773.98	6,035,888.00	49,394.00	0.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(174,733.00)	(174,733.00)	0.00	(100,437.00)	(74,296.00)	42.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(174,733.00)	(174,733.00)	0.00	(100,437.00)	(74,296.00)	42.5%
TOTAL, EXPENDITURES			120,603,916.00	120,556,415.00	31,007,035.74	128,380,301.47	(7,823,886.47)	-6.5%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,380,066.00	5,353,185.00	0.00	3,766,434.00	(1,586,751.00)	-29.6%
<b>INTERFUND TRANSFERS OUT</b>								
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	157,073.00	(157,073.00)	New
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	157,073.00	(157,073.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			12,380,066.00	5,353,185.00	0.00	3,609,361.00	1,743,824.00	-32.6%



Resource	Description	2020-21
		Projected Year Totals
6512	Special Ed: Mental Health Services	271,477.04
8150	Ongoing & Major Maintenance Account (RM,	1,697,826.95
9010	Other Restricted Local	3,412,883.02
Total, Restricted Balance		5,382,187.01

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,485,590.00	2,485,590.00	12,381.30	2,057,099.44	(428,490.56)	-17.2%
3) Other State Revenue		8300-8599	151,302.00	151,302.00	0.00	104,671.00	(46,631.00)	-30.8%
4) Other Local Revenue		8600-8799	908,278.00	908,278.00	(1,641.10)	3,000.00	(905,278.00)	-99.7%
5) TOTAL, REVENUES			3,545,170.00	3,545,170.00	10,740.20	2,164,770.44		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,362,001.00	1,362,001.00	72,936.59	755,005.00	606,996.00	44.6%
3) Employee Benefits		3000-3999	439,344.00	439,344.00	29,764.35	246,142.00	193,202.00	44.0%
4) Books and Supplies		4000-4999	23,500.00	23,500.00	14,299.95	23,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,669,825.00	1,669,825.00	87,943.07	984,102.00	685,723.00	41.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	174,733.00	174,733.00	0.00	100,437.00	74,296.00	42.5%
9) TOTAL, EXPENDITURES			3,669,403.00	3,669,403.00	204,943.96	2,109,186.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(124,233.00)	(124,233.00)	(194,203.76)	55,584.44		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	157,073.00	157,073.00	New
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	157,073.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(124,233.00)	(124,233.00)	(194,203.76)	212,657.44		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(124,233.00)	(124,233.00)		212,657.44		
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	8,320.00	8,320.00		212,657.44		
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	(132,553.00)	(132,553.00)		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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,485,590.00	2,485,590.00	0.00	2,057,099.44	(428,490.56)	-17.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	12,381.30	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,485,590.00</b>	<b>2,485,590.00</b>	<b>12,381.30</b>	<b>2,057,099.44</b>	<b>(428,490.56)</b>	<b>-17.2%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	151,302.00	151,302.00	0.00	104,671.00	(46,631.00)	-30.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>151,302.00</b>	<b>151,302.00</b>	<b>0.00</b>	<b>104,671.00</b>	<b>(46,631.00)</b>	<b>-30.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	905,278.00	905,278.00	(1,641.10)	0.00	(905,278.00)	-100.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>908,278.00</b>	<b>908,278.00</b>	<b>(1,641.10)</b>	<b>3,000.00</b>	<b>(905,278.00)</b>	<b>-99.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,545,170.00</b>	<b>3,545,170.00</b>	<b>10,740.20</b>	<b>2,164,770.44</b>		



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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,219,108.00	1,219,108.00	34,848.39	618,592.00	600,516.00	49.3%
Classified Supervisors' and Administrators' Salaries		2300	97,019.00	97,019.00	33,773.42	97,019.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,874.00	45,874.00	4,314.78	39,394.00	6,480.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,362,001.00	1,362,001.00	72,936.59	755,005.00	606,996.00	44.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	211,271.00	211,271.00	10,433.86	130,188.00	81,083.00	38.4%
OASDI/Medicare/Alternative		3301-3302	101,299.00	101,299.00	5,649.40	57,751.00	43,548.00	43.0%
Health and Welfare Benefits		3401-3402	86,535.00	86,535.00	11,820.45	39,986.00	46,549.00	53.8%
Unemployment Insurance		3501-3502	663.00	663.00	37.49	374.00	289.00	43.6%
Workers' Compensation		3601-3602	25,120.00	25,120.00	1,421.40	14,324.00	10,796.00	43.0%
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	14,456.00	14,456.00	401.75	3,519.00	10,937.00	75.7%
TOTAL, EMPLOYEE BENEFITS			439,344.00	439,344.00	29,764.35	246,142.00	193,202.00	44.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,500.00	51.17	5,500.00	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	18,000.00	14,248.78	18,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,500.00	23,500.00	14,299.95	23,500.00	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,400.00	3,400.00	1,100.00	3,400.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,500.00	57,500.00	7,458.33	57,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,000.00	21,000.00	8,099.34	21,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,587,205.00	1,587,205.00	71,045.40	901,482.00	685,723.00	43.2%
Communications		5900	720.00	720.00	240.00	720.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,669,825.00</b>	<b>1,669,825.00</b>	<b>87,943.07</b>	<b>984,102.00</b>	<b>685,723.00</b>	<b>41.1%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	174,733.00	174,733.00	0.00	100,437.00	74,296.00	42.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>174,733.00</b>	<b>174,733.00</b>	<b>0.00</b>	<b>100,437.00</b>	<b>74,296.00</b>	<b>42.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,669,403.00</b>	<b>3,669,403.00</b>	<b>204,943.96</b>	<b>2,109,186.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	157,073.00	157,073.00	New
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	157,073.00	157,073.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	157,073.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21</b>
		<b>Projected Year Totals</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	212,657.44
Total, Restricted Balance		<u>212,657.44</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.00	70,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,236.00	18,236.00	6,335.68	18,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,221.00	8,221.00	2,811.33	8,242.00	(21.00)	-0.3%
4) Books and Supplies		4000-4999	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	100,000.00	208,198.72	700,000.00	(600,000.00)	-600.0%
6) Capital Outlay		6000-6999	1,427,380.00	1,427,380.00	5,685,937.07	7,762,101.00	(6,334,721.00)	-443.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,903,837.00	1,903,837.00	5,903,282.80	8,838,579.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,833,837.00)	(1,833,837.00)	(5,903,282.80)	(8,768,579.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,833,837.00)	(1,833,837.00)	(5,903,282.80)	(8,768,579.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,572,556.92	40,572,556.92		40,572,556.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,572,556.92	40,572,556.92		40,572,556.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,572,556.92	40,572,556.92		40,572,556.92		
2) Ending Balance, June 30 (E + F1e)			38,738,719.92	38,738,719.92		31,803,977.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	38,266,984.02	38,266,984.02		31,332,242.02		
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	471,735.90	471,735.90		471,735.90		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			70,000.00	70,000.00	0.00	70,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,236.00	18,236.00	6,335.68	18,236.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,236.00	18,236.00	6,335.68	18,236.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,775.00	3,775.00	1,308.98	3,775.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,395.00	1,395.00	484.63	1,395.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,696.00	2,696.00	894.32	2,717.00	(21.00)	-0.8%
Unemployment Insurance		3501-3502	9.00	9.00	3.17	9.00	0.00	0.0%
Workers' Compensation		3601-3602	346.00	346.00	120.23	346.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,221.00	8,221.00	2,811.33	8,242.00	(21.00)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	208,198.72	700,000.00	(600,000.00)	-600.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	208,198.72	700,000.00	(600,000.00)	-600.0%



2020-21 First Interim  
Building 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,427,380.00	1,427,380.00	5,640,056.34	7,762,101.00	(6,334,721.00)	-443.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	45,880.73	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,427,380.00</b>	<b>1,427,380.00</b>	<b>5,685,937.07</b>	<b>7,762,101.00</b>	<b>(6,334,721.00)</b>	<b>-443.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,903,837.00</b>	<b>1,903,837.00</b>	<b>5,903,282.80</b>	<b>8,838,579.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	31,332,242.02
Total, Restricted Balance		31,332,242.02

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	55,128.67	550,000.00	0.00	0.0%
5) TOTAL, REVENUES			550,000.00	550,000.00	55,128.67	550,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			550,000.00	550,000.00	55,128.67	550,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,380,066.00	5,353,185.00	0.00	3,766,434.00	1,586,751.00	29.6%
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			(12,380,066.00)	(5,353,185.00)	0.00	(3,766,434.00)		



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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,830,066.00)	(4,803,185.00)	55,128.67	(3,216,434.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,606,386.73	15,606,386.73		15,606,386.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,606,386.73	15,606,386.73		15,606,386.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,606,386.73	15,606,386.73		15,606,386.73		
2) Ending Balance, June 30 (E + F1e)			3,776,320.73	10,803,201.73		12,389,952.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	3,776,320.73	10,803,201.73		12,389,952.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.01	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400,000.00	400,000.00	55,128.66	400,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	550,000.00	55,128.67	550,000.00	0.00	0.0%
TOTAL, REVENUES			550,000.00	550,000.00	55,128.67	550,000.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	12,380,066.00	5,353,185.00	0.00	3,766,434.00	1,586,751.00	29.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,380,066.00	5,353,185.00	0.00	3,766,434.00	1,586,751.00	29.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,380,066.00)	(5,353,185.00)	0.00	(3,766,434.00)		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	41,108.21	121,708.11	0.00	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	860,428.86	14,064,732.23	0.00	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	901,537.07	14,269,471.99		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,278,209.62	15,278,209.62	12,723,073.83	15,278,209.62	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	12,723,073.83	15,278,209.62		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,008,737.63)	(1,008,737.63)	(11,821,536.76)	(1,008,737.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,008,737.63)	(1,008,737.63)	(11,821,536.76)	(1,008,737.63)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,559,005.45	13,559,005.45		13,559,005.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,559,005.45	13,559,005.45		13,559,005.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,559,005.45	13,559,005.45		13,559,005.45		
2) Ending Balance, June 30 (E + F1e)			12,550,267.82	12,550,267.82		12,550,267.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,087.49	2,087.49		2,087.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,548,180.33	12,548,180.33		12,548,180.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2020-21 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

43 69625 0000000  
Form 511

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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	121,708.11	121,708.11	41,108.21	121,708.11	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			121,708.11	121,708.11	41,108.21	121,708.11	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			83,031.65	83,031.65	0.00	83,031.65	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	13,370,229.23	0.00	13,370,229.23	0.00	0.0%
Unsecured Roll		8612	640,503.00	640,503.00	712,453.83	640,503.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	147,975.03	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,000.00	54,000.00	0.00	54,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,064,732.23	14,064,732.23	860,428.86	14,064,732.23	0.00	0.0%
<b>TOTAL, REVENUES</b>			14,269,471.99	14,269,471.99	901,537.07	14,269,471.99		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	8,354,876.40	8,354,876.40	9,340,700.00	8,354,876.40	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,801,625.11	6,801,625.11	3,341,616.77	6,801,625.11	0.00	0.0%
Debt Service - Interest		7438	121,708.11	121,708.11	40,757.06	121,708.11	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			15,278,209.62	15,278,209.62	12,723,073.83	15,278,209.62	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,278,209.62	15,278,209.62	12,723,073.83	15,278,209.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	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	2,087.49
Total, Restricted Balance		2,087.49

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,359,600.00	3,359,600.00	334,227.22	915,752.00	(2,443,848.00)	-72.7%
5) TOTAL, REVENUES			3,359,600.00	3,359,600.00	334,227.22	915,752.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,599,679.00	1,599,679.00	397,591.14	1,237,448.00	362,231.00	22.6%
3) Employee Benefits		3000-3999	731,997.00	731,997.00	192,006.94	614,128.00	117,869.00	16.1%
4) Books and Supplies		4000-4999	100,000.00	100,000.00	9,017.76	64,500.00	35,500.00	35.5%
5) Services and Other Operating Expenses		5000-5999	419,188.00	419,188.00	9,890.77	399,870.00	19,318.00	4.6%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,850,864.00	2,850,864.00	608,506.61	2,315,946.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			508,736.00	508,736.00	(274,279.39)	(1,400,194.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			508,736.00	508,736.00	(274,279.39)	(1,400,194.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,627,856.43	1,627,856.43		1,627,856.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,856.43	1,627,856.43		1,627,856.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,856.43	1,627,856.43		1,627,856.43		
2) Ending Net Position, June 30 (E + F1e)			2,136,592.43	2,136,592.43		227,662.43		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,136,592.43	2,136,592.43		227,662.43		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	3,344,600.00	3,344,600.00	334,227.22	900,752.00	(2,443,848.00)	-73.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,359,600.00	3,359,600.00	334,227.22	915,752.00	(2,443,848.00)	-72.7%
<b>TOTAL, REVENUES</b>			3,359,600.00	3,359,600.00	334,227.22	915,752.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	52,972.00	52,972.00	510.80	28,873.00	24,099.00	45.5%
Classified Supervisors' and Administrators' Salaries		2300	413,348.00	413,348.00	143,545.41	413,348.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,903.00	26,903.00	8,462.28	27,583.00	(680.00)	-2.5%
Other Classified Salaries		2900	1,106,456.00	1,106,456.00	245,072.65	767,644.00	338,812.00	30.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,599,679.00	1,599,679.00	397,591.14	1,237,448.00	362,231.00	22.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,900.00	12,900.00	0.00	12,900.00	0.00	0.0%
PERS		3201-3202	285,658.00	285,658.00	78,184.42	228,846.00	56,812.00	19.9%
OASDI/Medicare/Alternative		3301-3302	117,422.00	117,422.00	30,919.43	89,706.00	27,716.00	23.6%
Health and Welfare Benefits		3401-3402	250,541.00	250,541.00	66,129.60	225,913.00	24,628.00	9.8%
Unemployment Insurance		3501-3502	792.00	792.00	202.80	611.00	181.00	22.9%
Workers' Compensation		3601-3602	30,347.00	30,347.00	7,692.41	23,467.00	6,880.00	22.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,337.00	34,337.00	8,878.28	32,685.00	1,652.00	4.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			731,997.00	731,997.00	192,006.94	614,128.00	117,869.00	16.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	54,000.00	54,000.00	5,193.45	35,000.00	19,000.00	35.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	46,000.00	46,000.00	3,824.31	29,500.00	16,500.00	35.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			100,000.00	100,000.00	9,017.76	64,500.00	35,500.00	35.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,220.00	17,220.00	5,500.00	17,220.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,525.00	59,525.00	0.00	59,525.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	267,563.00	267,563.00	55.77	253,745.00	13,818.00	5.2%
Professional/Consulting Services and Operating Expenditures		5800	72,000.00	72,000.00	3,135.00	66,500.00	5,500.00	7.6%
Communications		5900	2,880.00	2,880.00	1,200.00	2,880.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			419,188.00	419,188.00	9,890.77	399,870.00	19,318.00	4.6%

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 Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,850,864.00	2,850,864.00	608,506.61	2,315,946.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
Total, Restricted Net Position		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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,162,681.00	2,162,681.00	679,247.23	2,115,049.00	(47,632.00)	-2.2%
5) TOTAL, REVENUES			2,162,681.00	2,162,681.00	679,247.23	2,115,049.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,855,197.00	1,855,197.00	594,340.00	1,614,926.00	240,271.00	13.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,855,197.00	1,855,197.00	594,340.00	1,614,926.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			307,484.00	307,484.00	84,907.23	500,123.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			307,484.00	307,484.00	84,907.23	500,123.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,493,147.81	2,493,147.81		2,493,147.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,147.81	2,493,147.81		2,493,147.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,493,147.81	2,493,147.81		2,493,147.81		
2) Ending Net Position, June 30 (E + F1e)			2,800,631.81	2,800,631.81		2,993,270.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,800,631.81	2,800,631.81		2,993,270.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.00	25,000.00	9,000.00	56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,146,681.00	2,146,681.00	679,247.23	2,090,049.00	(56,632.00)	-2.6%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,162,681.00	2,162,681.00	679,247.23	2,115,049.00	(47,632.00)	-2.2%
<b>TOTAL, REVENUES</b>			2,162,681.00	2,162,681.00	679,247.23	2,115,049.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,855,197.00	1,855,197.00	594,340.00	1,614,926.00	240,271.00	13.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,855,197.00	1,855,197.00	594,340.00	1,614,926.00	240,271.00	13.0%

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,855,197.00	1,855,197.00	594,340.00	1,614,926.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
Total, Restricted Net Position		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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,415.24	9,415.24	9,047.28	9,415.24	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,415.24	9,415.24	9,047.28	9,415.24	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	61.71	61.71	61.71	61.71	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.06	4.06	4.06	4.06	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	65.77	65.77	65.77	65.77	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,481.01	9,481.01	9,113.05	9,481.01	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	Object								
		3,801,145.00	8,137,023.00	3,586,454.00	9,205,153.00	7,472,728.00	7,803,219.00	9,677,276.00	13,204,154.00
B. RECEIPTS	Object								
		2,091,513.00	2,091,513.00	7,636,392.00	4,917,782.00	3,764,723.00	4,928,791.00	4,928,791.00	4,928,791.00
LCFF/Revenue Limit Sources	Object								
		330,102.00	230,049.00	330,863.00	2,198,475.00	4,555,589.00	5,459,262.00	5,483,460.00	299,246.00
Principal Apportionment	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	Object								
		9,423.00	8,803.00	4,911,952.00	387,280.00	33,592.00	116,048.00	861,080.00	1,417.00
Miscellaneous Funds	Object								
		0.00	0.00	1,195,095.00	(388,557.00)	611,362.00	766,784.00	1,023,709.00	0.00
Federal Revenue	Object								
		245,414.00	199,680.00	479,670.00	33,471.00	549,533.00	507,798.00	1,003,895.00	350,399.00
Other State Revenue	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	Object								
		2,676,452.00	2,530,045.00	14,553,972.00	7,148,451.00	9,514,799.00	11,778,683.00	13,300,935.00	5,579,853.00
All Other Financing Sources	Object								
		579,083.00	4,337,238.00	4,396,191.00	4,280,277.00	4,278,423.00	4,749,131.00	4,698,994.00	4,683,716.00
TOTAL RECEIPTS	Object								
		624,899.00	1,324,021.00	1,519,397.00	1,560,755.00	1,401,824.00	1,411,208.00	1,460,922.00	1,430,679.00
C. DISBURSEMENTS	Object								
		1,900,730.00	2,331,571.00	2,332,803.00	2,292,911.00	2,235,304.00	2,063,096.00	2,059,110.00	2,088,369.00
Certificated Salaries	Object								
		21,343.00	202,464.00	255,635.00	271,016.00	231,585.00	153,580.00	420,440.00	254,932.00
Classified Salaries	Object								
		648,658.00	447,732.00	760,617.00	862,185.00	1,356,158.00	1,170,251.00	1,101,822.00	1,453,861.00
Employee Benefits	Object								
		0.00	3,648.00	0.00	7,600.00	0.00	0.00	23,242.00	0.00
Books and Supplies	Object								
		922.00	0.00	42,920.00	932.00	239.00	189,451.00	46,657.00	67,289.00
Services	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	Object								
		3,775,635.00	8,646,674.00	9,307,563.00	9,275,676.00	9,503,533.00	9,736,717.00	9,811,187.00	9,978,846.00
TOTAL DISBURSEMENTS	Object								
		(151,381.00)	44,719.00	20,993.00	(79,116.00)	(62,985.00)	0.00	0.00	0.00
D. BALANCE SHEET ITEMS	Object								
		10,837,847.00	1,715,411.00	190,274.00	1,313,057.00	335,964.00	(170,175.00)	36,389.00	(175,119.00)
Assets and Deferred Outflows	Object								
		0.00	0.00	0.00	4,440,251.00	0.00	0.00	0.00	0.00
Cash Not in Treasury	Object								
		0.00	4,124.00	1,017.00	385.00	1,155.00	0.00	0.00	0.00
Accounts Receivable	Object								
		0.00	0.00	0.00	300,529.00	0.00	0.00	0.00	0.00
Due From Other Funds	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	Object								
		10,686,466.00	1,764,254.00	212,284.00	5,975,106.00	274,134.00	(170,175.00)	36,389.00	(175,119.00)
Liabilities and Deferred Inflows	Object								
		5,112,169.00	102,442.00	10,367.00	1,284,158.00	(38,108.00)	(2,266.00)	(741.00)	(1,044.00)
Accounts Payable	Object								
		0.00	0.00	0.00	3,583,671.00	0.00	0.00	0.00	0.00
Due To Other Funds	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	Object								
		0.00	0.00	0.00	647,621.00	0.00	0.00	0.00	0.00
Unearned Revenues	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	Object								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	Object								
		5,112,169.00	102,442.00	10,367.00	5,515,450.00	(38,108.00)	(2,266.00)	(741.00)	(1,044.00)
Nonoperating	Object								
		(139,236.00)	(95,752.00)	170,373.00	(64,856.00)	6,983.00	0.00	0.00	0.00
Suspense Clearing	Object								
		5,435,061.00	1,566,060.00	372,290.00	394,800.00	319,225.00	(167,909.00)	37,130.00	(174,075.00)
TOTAL BALANCE SHEET ITEMS	Object								
		4,335,878.00	(4,550,569.00)	5,618,699.00	(1,732,425.00)	330,491.00	1,874,057.00	3,526,878.00	(4,573,068.00)
E. NET INCREASE/DECREASE (B - C + D)	Object								
		8,137,023.00	3,586,454.00	9,205,153.00	7,472,728.00	7,803,219.00	9,677,276.00	13,204,154.00	8,631,086.00
F. ENDING CASH (A + E)	Object								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	Object								

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		8,631,086.00	7,045,972.00	6,998,528.00	3,175,410.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	8010-8019	4,928,791.00	4,928,791.00	4,928,791.00	4,928,790.00			55,003,459.00	55,003,459.00
	8020-8079	2,457,938.00	4,351,721.00	560,409.00	7,754,126.00			34,011,240.00	34,011,240.00
	8080-8099	0.00	0.00	0.00	4,746,605.00			4,746,605.00	4,746,605.00
	8100-8299	784,241.00	67,775.00	4,001.00	4,073,553.41			11,259,165.41	11,259,165.41
	8300-8599	677,457.00	110,588.00	0.00	5,666,528.72			9,662,966.72	9,662,966.72
	8600-8799	297,863.00	303,203.00	343,643.00	3,834,977.23			8,149,546.23	8,149,546.23
	8910-8929	0.00	0.00	0.00	3,766,434.00			3,766,434.00	3,766,434.00
	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
		9,146,290.00	9,762,078.00	5,836,844.00	34,771,014.36	0.00	0.00	126,599,416.36	126,599,416.36
<b>C. DISBURSEMENTS</b>									
	1000-1999	4,721,515.00	4,796,300.00	4,714,912.00	3,148,382.00			49,384,162.00	49,384,162.00
	2000-2999	1,493,932.00	1,506,571.00	1,473,425.00	2,576,405.00			17,784,038.00	17,784,038.00
	3000-3999	2,095,880.00	2,114,330.00	2,087,862.00	8,758,167.00			32,360,133.00	32,360,133.00
	4000-4999	340,129.00	249,960.00	391,750.00	4,711,055.19			7,503,889.19	7,503,889.19
	5000-5999	1,450,523.00	1,114,519.00	862,394.00	4,096,908.28			15,325,628.28	15,325,628.28
	6000-6599	0.00	(54,639.00)	1,928.00	105,221.00			87,000.00	87,000.00
	7000-7499	321,282.00	45,799.00	178,269.00	5,041,691.00			5,935,451.00	5,935,451.00
	7600-7629	0.00	0.00	0.00	157,073.00			157,073.00	157,073.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
		10,423,261.00	9,772,840.00	9,710,540.00	28,594,902.47	0.00	0.00	128,537,374.47	128,537,374.47
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
	9111-9199	0.00	0.00	0.00	0.00			(227,770.00)	
	9200-9299	(308,751.00)	(33,838.00)	49,884.00	(7,864,252.00)			5,926,691.00	
	9310	0.00	0.00	0.00	0.00			4,440,251.00	
	9320	0.00	0.00	0.00	0.00			6,681.00	
	9330	0.00	0.00	0.00	0.00			300,529.00	
	9340	0.00	0.00	0.00	0.00			0.00	
	9490	0.00	0.00	0.00	0.00			0.00	
		(308,751.00)	(33,838.00)	49,884.00	(7,864,252.00)	0.00	0.00	10,446,382.00	
<b>Liabilities and Deferred Inflows</b>									
	9500-9599	(608.00)	2,844.00	(694.00)	(3,655,230.00)			2,813,289.00	
	9610	0.00	0.00	0.00	0.00			3,583,671.00	
	9640	0.00	0.00	0.00	0.00			0.00	
	9650	0.00	0.00	0.00	0.00			647,621.00	
	9690	0.00	0.00	0.00	0.00			0.00	
		(608.00)	2,844.00	(694.00)	(3,655,230.00)	0.00	0.00	7,044,581.00	
<b>Nonoperating</b>									
	9910	0.00	0.00	0.00	0.00			(122,488.00)	
		(308,143.00)	(36,682.00)	50,578.00	(4,209,022.00)	0.00	0.00	3,279,313.00	
<b>TOTAL BALANCE SHEET ITEMS</b>									
	E. NET INCREASE/DECREASE (B - C + D)	(1,585,114.00)	(47,444.00)	(3,823,118.00)	1,967,089.89	0.00	0.00	1,341,354.89	(1,937,958.11)
<b>F. ENDING CASH (A + E)</b>									
		7,045,972.00	6,998,528.00	3,175,410.00	5,142,499.89				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								5,142,499.89	

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

Signed: \_\_\_\_\_

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 10, 2020

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
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	

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	128,537,374.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,199,697.20
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	164,140.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	87,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	48,119.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	157,073.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				456,332.21
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				116,881,345.06

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)*		9,481.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,327.94
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	118,459,863.36	12,492.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	118,459,863.36	12,492.55
B. Required effort (Line A.2 times 90%)	106,613,877.02	11,243.30
C. Current year expenditures (Line I.E and Line II.B)	116,881,345.06	12,327.94
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) 4,477,198.00
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) 94,433,144.00

### 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) 4.74%

## Part II - Adjustments for Employment Separation Costs

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

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

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

### A. Normal Separation Costs (optional)

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

### B. Abnormal or Mass Separation Costs (required)

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



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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,345,906.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,150,461.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	474,961.73
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)	8,006,328.78
9. Carry-Forward Adjustment (Part IV, Line F)	705,718.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,712,047.63

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	78,326,014.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,492,748.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,811,988.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	138,914.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	164,140.21
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	464,263.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	862,476.00
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)	274,944.93
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,545,327.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,008,749.00
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)	113,090,449.19

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

7.08%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B19)

7.70%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,006,328.78</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(164,602.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B19); zero if negative	<u>705,718.85</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>705,718.85</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>705,718.85</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,477,803.18	93,249.00	6.31%
01	3215	503,672.00	31,781.00	6.31%
01	3310	1,712,446.00	108,055.00	6.31%
01	3315	68,717.00	4,336.00	6.31%
01	3327	109,635.00	6,917.00	6.31%
01	4035	292,926.47	18,483.00	6.31%
01	4127	179,122.97	3,582.00	2.00%
01	4203	683,400.92	13,668.00	2.00%
01	6010	179,674.50	8,983.00	5.00%
01	6500	16,276,760.00	1,027,063.00	6.31%
01	6512	575,724.00	35,691.00	6.20%
01	7420	717,887.00	45,298.00	6.31%
01	7810	204,722.72	12,918.00	6.31%
01	8150	3,006,028.00	189,680.00	6.31%
13	5310	1,443,505.00	72,175.00	5.00%
13	5320	565,244.00	28,262.00	5.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	89,014,699.00	-0.08%	88,944,379.00	-3.35%	85,965,633.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	1,805,232.00	-2.58%	1,758,591.00	-1.00%	1,740,929.00
4. Other Local Revenues	8600-8799	5,493,087.00	-0.82%	5,448,129.00	2.19%	5,567,192.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,766,434.00	-50.90%	1,849,413.00	429.72%	9,796,797.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,607,812.00)	0.33%	(22,682,183.00)	-3.79%	(21,822,808.00)
6. Total (Sum lines A1 thru A5c)		77,649,640.00	-2.77%	75,496,329.00	7.85%	81,425,743.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,000,226.00		40,945,967.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				945,741.00		325,050.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,000,226.00	2.36%	40,945,967.00	0.79%	41,271,017.00
2. Classified Salaries						
a. Base Salaries				9,567,149.00		11,769,352.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,202,203.00		104,157.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,567,149.00	23.02%	11,769,352.00	0.88%	11,873,509.00
3. Employee Benefits	3000-3999	20,364,825.00	5.96%	21,578,715.00	4.96%	22,649,092.00
4. Books and Supplies	4000-4999	2,941,504.36	-13.21%	2,552,894.00	0.16%	2,557,094.00
5. Services and Other Operating Expenditures	5000-5999	6,975,714.75	-3.81%	6,709,906.00	-2.92%	6,514,142.00
6. Capital Outlay	6000-6999	75,000.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,619.00	0.00%	79,619.00	0.00%	79,619.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,700,141.00)	0.00%	(1,700,141.00)	0.00%	(1,700,141.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	157,073.00	0.00%	157,073.00	0.00%	157,073.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				(6,000,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		78,460,970.11	-2.92%	76,168,385.00	6.97%	81,476,405.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(811,330.11)		(672,056.00)		(50,662.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,610,753.93		4,799,423.82		4,127,367.82
2. Ending Fund Balance (Sum lines C and D1)		4,799,423.82		4,127,367.82		4,076,705.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	431,230.82		241,194.82		51,161.00
b. Restricted	9740					
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	512,071.00		363,698.00		279,759.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,856,122.00		3,522,475.00		3,699,539.00
2. Unassigned/Unappropriated	9790	0.00		0.00		46,246.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,799,423.82		4,127,367.82		4,076,705.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	89,014,699.00	-0.08%	88,944,379.00	-3.35%	85,965,633.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	1,805,232.00	-2.58%	1,758,591.00	-1.00%	1,740,929.00
4. Other Local Revenues	8600-8799	5,493,087.00	-0.82%	5,448,129.00	2.19%	5,567,192.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,766,434.00	-50.90%	1,849,413.00	429.72%	9,796,797.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,607,812.00)	0.33%	(22,682,183.00)	-3.79%	(21,822,808.00)
6. Total (Sum lines A1 thru A5c)		77,649,640.00	-2.77%	75,496,329.00	7.85%	81,425,743.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,000,226.00		40,945,967.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				945,741.00		325,050.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,000,226.00	2.36%	40,945,967.00	0.79%	41,271,017.00
2. Classified Salaries						
a. Base Salaries				9,567,149.00		11,769,352.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,202,203.00		104,157.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,567,149.00	23.02%	11,769,352.00	0.88%	11,873,509.00
3. Employee Benefits	3000-3999	20,364,825.00	5.96%	21,578,715.00	4.96%	22,649,092.00
4. Books and Supplies	4000-4999	2,941,504.36	-13.21%	2,552,894.00	0.16%	2,557,094.00
5. Services and Other Operating Expenditures	5000-5999	6,975,714.75	-3.81%	6,709,906.00	-2.92%	6,514,142.00
6. Capital Outlay	6000-6999	75,000.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,619.00	0.00%	79,619.00	0.00%	79,619.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,700,141.00)	0.00%	(1,700,141.00)	0.00%	(1,700,141.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	157,073.00	0.00%	157,073.00	0.00%	157,073.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				(6,000,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		78,460,970.11	-2.92%	76,168,385.00	6.97%	81,476,405.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(811,330.11)		(672,056.00)		(50,662.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,610,753.93		4,799,423.82		4,127,367.82
2. Ending Fund Balance (Sum lines C and D1)		4,799,423.82		4,127,367.82		4,076,705.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	431,230.82		241,194.82		51,161.00
b. Restricted	9740					
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	512,071.00		363,698.00		279,759.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,856,122.00		3,522,475.00		3,699,539.00
2. Unassigned/Unappropriated	9790	0.00		0.00		46,246.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,799,423.82		4,127,367.82		4,076,705.82



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,856,122.00		3,522,475.00		3,699,539.00
c. Unassigned/Unappropriated	9790	0.00		0.00		46,246.82
(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)		3,856,122.00		3,522,475.00		3,745,785.82

**F. ASSUMPTIONS**

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

Revenues budget for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2021-22 and 2022-23 include step increases in addition to the loss of net certificated FTE's due to declining enrollment and reclassifications of positions funded by the CARES Act. Explanation for B2d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act. Additionally, MYP includes other decreases in the amount of \$6,000,000 and \$2,000,000 in fiscal year 2021-22 and 2022-23, respectively, as per approved Board Resolution #1341-06/20, resolution to identify and implement an expenditure reduction plan.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,746,605.00	0.00%	4,746,605.00	0.00%	4,746,605.00
2. Federal Revenues	8100-8299	11,081,165.41	-65.30%	3,844,895.00	0.00%	3,844,895.00
3. Other State Revenues	8300-8599	7,857,734.72	-12.72%	6,858,093.00	0.03%	6,859,808.00
4. Other Local Revenues	8600-8799	2,656,459.23	-48.87%	1,358,156.00	0.00%	1,358,156.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,607,812.00	0.33%	22,682,183.00	-3.79%	21,822,808.00
6. Total (Sum lines A1 thru A5c)		48,949,776.36	-19.33%	39,489,932.00	-2.17%	38,632,272.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,383,936.00		9,130,980.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(252,956.00)		131,842.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,383,936.00	-2.70%	9,130,980.00	1.44%	9,262,822.00
2. Classified Salaries						
a. Base Salaries				8,216,889.00		5,407,490.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,809,399.00)		94,654.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,216,889.00	-34.19%	5,407,490.00	1.75%	5,502,144.00
3. Employee Benefits	3000-3999	11,995,308.00	-9.66%	10,836,123.00	3.38%	11,202,042.00
4. Books and Supplies	4000-4999	4,562,384.83	-61.35%	1,763,361.00	0.10%	1,765,076.00
5. Services and Other Operating Expenditures	5000-5999	8,349,913.53	-20.03%	6,677,357.00	0.00%	6,677,357.00
6. Capital Outlay	6000-6999	12,000.00	-13.46%	10,385.00	0.00%	10,385.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,956,269.00	0.00%	5,956,269.00	0.00%	5,956,269.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,599,704.00	-8.39%	1,465,452.00	0.00%	1,465,452.00
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)		50,076,404.36	-17.63%	41,247,417.00	1.44%	41,841,547.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,126,628.00)		(1,757,485.00)		(3,209,275.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,508,815.01		5,382,187.01		3,624,702.01
2. Ending Fund Balance (Sum lines C and D1)		5,382,187.01		3,624,702.01		415,427.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,382,187.01		3,624,702.01		415,427.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,382,187.01		3,624,702.01		415,427.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act. Explanation for B2d: 2021-22 and 2022-23 include step increases and reclassifications of positions funded by the CARES Act.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	93,761,304.00	-0.07%	93,690,984.00	-3.18%	90,712,238.00
2. Federal Revenues	8100-8299	11,259,165.41	-64.27%	4,022,895.00	0.00%	4,022,895.00
3. Other State Revenues	8300-8599	9,662,966.72	-10.83%	8,616,684.00	-0.19%	8,600,737.00
4. Other Local Revenues	8600-8799	8,149,546.23	-16.48%	6,806,285.00	1.75%	6,925,348.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,766,434.00	-50.90%	1,849,413.00	429.72%	9,796,797.00
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)		126,599,416.36	-9.17%	114,986,261.00	4.41%	120,058,015.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,384,162.00		50,076,947.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				692,785.00		456,892.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,384,162.00	1.40%	50,076,947.00	0.91%	50,533,839.00
2. Classified Salaries						
a. Base Salaries				17,784,038.00		17,176,842.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(607,196.00)		198,811.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,784,038.00	-3.41%	17,176,842.00	1.16%	17,375,653.00
3. Employee Benefits	3000-3999	32,360,133.00	0.17%	32,414,838.00	4.43%	33,851,134.00
4. Books and Supplies	4000-4999	7,503,889.19	-42.48%	4,316,255.00	0.14%	4,322,170.00
5. Services and Other Operating Expenditures	5000-5999	15,325,628.28	-12.65%	13,387,263.00	-1.46%	13,191,499.00
6. Capital Outlay	6000-6999	87,000.00	-1.86%	85,385.00	0.00%	85,385.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,035,888.00	0.00%	6,035,888.00	0.00%	6,035,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,437.00)	133.67%	(234,689.00)	0.00%	(234,689.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	157,073.00	0.00%	157,073.00	0.00%	157,073.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(6,000,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		128,537,374.47	-8.65%	117,415,802.00	5.03%	123,317,952.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,937,958.11)		(2,429,541.00)		(3,259,937.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,119,568.94		10,181,610.83		7,752,069.83
2. Ending Fund Balance (Sum lines C and D1)		10,181,610.83		7,752,069.83		4,492,132.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	431,230.82		241,194.82		51,161.00
b. Restricted	9740	5,382,187.01		3,624,702.01		415,427.01
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	512,071.00		363,698.00		279,759.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,856,122.00		3,522,475.00		3,699,539.00
2. Unassigned/Unappropriated	9790	0.00		0.00		46,246.82
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,181,610.83		7,752,069.83		4,492,132.83

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,856,122.00		3,522,475.00		3,699,539.00
c. Unassigned/Unappropriated	9790	0.00		0.00		46,246.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,856,122.00		3,522,475.00		3,745,785.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.04%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,047.28		9,081.09		8,967.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		128,537,374.47		117,415,802.00		123,317,952.00
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)		128,537,374.47		117,415,802.00		123,317,952.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,856,121.23		3,522,474.06		3,699,538.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,856,121.23		3,522,474.06		3,699,538.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	0.00	(275,945.00)	0.00	(100,437.00)				
Other Sources/Uses Detail					3,766,434.00	157,073.00		
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	21,000.00	0.00	100,437.00	0.00				
Other Sources/Uses Detail					157,073.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,766,434.00		
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	253,745.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	275,945.00	(275,945.00)	100,437.00	(100,437.00)	3,923,507.00	3,923,507.00		

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	9,415.24	9,415.24		
Charter School		0.00		
<b>Total ADA</b>	<b>9,415.24</b>	<b>9,415.24</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	9,412.01	9,412.01		
Charter School				
<b>Total ADA</b>	<b>9,412.01</b>	<b>9,412.01</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	9,069.96	9,069.78		
Charter School				
<b>Total ADA</b>	<b>9,069.96</b>	<b>9,069.78</b>	<b>0.0%</b>	<b>Met</b>

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	9,527	9,368		
Charter School				
<b>Total Enrollment</b>	<b>9,527</b>	<b>9,368</b>	<b>-1.7%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	9,403	9,403		
Charter School				
<b>Total Enrollment</b>	<b>9,403</b>	<b>9,403</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	9,285	9,285		
Charter School				
<b>Total Enrollment</b>	<b>9,285</b>	<b>9,285</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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	9,928	10,305	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,928</b>	<b>10,305</b>	<b>96.3%</b>
Second Prior Year (2018-19)			
District Regular	9,522	9,877	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,522</b>	<b>9,877</b>	<b>96.4%</b>
First Prior Year (2019-20)			
District Regular	9,415	9,757	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,757</b>	<b>96.5%</b>
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	9,047	9,368		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,047</b>	<b>9,368</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	9,081	9,403		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,081</b>	<b>9,403</b>	<b>96.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	8,967	9,285		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,967</b>	<b>9,285</b>	<b>96.6%</b>	<b>Met</b>

#### 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)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	89,014,699.00	89,014,699.00	0.0%	Met
1st Subsequent Year (2021-22)	88,945,930.00	88,944,379.00	0.0%	Met
2nd Subsequent Year (2022-23)	85,967,231.00	85,965,633.00	0.0%	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)	73,407,549.38	80,306,419.54	91.4%
Second Prior Year (2018-19)	74,024,884.90	80,654,685.70	91.8%
First Prior Year (2019-20)	74,467,341.33	80,236,707.98	92.8%
	Historical Average Ratio:		92.0%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 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)	69,932,200.00	78,303,897.11	89.3%	Met
1st Subsequent Year (2021-22)	74,294,034.00	76,011,312.00	97.7%	Not Met
2nd Subsequent Year (2022-23)	75,793,618.00	81,319,332.00	93.2%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	4,124,476.00	11,259,165.41	173.0%	Yes
1st Subsequent Year (2021-22)	4,124,476.00	4,022,895.00	-2.5%	No
2nd Subsequent Year (2022-23)	4,124,476.00	4,022,895.00	-2.5%	No

Explanation:  
(required if Yes)

Revenues have increased at First Interim to reflect Federal carryovers from 2019-20. Also, Federal revenues have been updated for current year and two subsequent years with revised projected allocations. Lastly, 2020-21 includes the one-time Federal CARES Act funding (\$6.3 million), not budgeted at budget adoption.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	8,697,210.00	9,662,966.72	11.1%	Yes
1st Subsequent Year (2021-22)	8,608,260.00	8,616,684.00	0.1%	No
2nd Subsequent Year (2022-23)	8,578,742.00	8,600,737.00	0.3%	No

Explanation:  
(required if Yes)

Other State Revenue: Other State revenue increases include one-time unrestricted Federal CARES Act funding, with a portion of funds being coded as State revenue (\$763 thousand) under resource 7420 for fiscal year 2020-21. The District also recognized the 2019-20 unearned revenue from Bilingual Teacher Professional Development Program Grant as revenue in 2020-21.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	8,758,715.00	8,149,546.23	-7.0%	Yes
1st Subsequent Year (2021-22)	7,132,706.00	6,806,285.00	-4.6%	No
2nd Subsequent Year (2022-23)	7,251,769.00	6,925,348.00	-4.5%	No

Explanation:  
(required if Yes)

2020-21 First Interim reflects less projected lease revenues in comparison to 2020-21 as a result of the inability to rent out the Glider school campus, as planned, due the impact of COVID-19 pandemic.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	3,056,266.00	7,503,889.19	145.5%	Yes
1st Subsequent Year (2021-22)	3,047,992.00	4,316,255.00	41.6%	Yes
2nd Subsequent Year (2022-23)	3,045,496.00	4,322,170.00	41.9%	Yes

Explanation:  
(required if Yes)

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2019-20; prior year categorical carryovers are assumed to be spent in 2020-21. 2020-21 also includes expenditures funded from the new one-time CARES Act. Multi-year expenditures have also been revised to reflect District needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	13,365,809.00	15,325,628.28	14.7%	Yes
1st Subsequent Year (2021-22)	12,454,596.00	13,387,263.00	7.5%	Yes
2nd Subsequent Year (2022-23)	12,440,094.00	13,191,499.00	6.0%	Yes

Explanation:  
(required if Yes)

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2019-20; prior year categorical carryovers are assumed to be spent in 2020-21. 2020-21 also includes expenditures funded from the new one-time CARES Act. Multi-year expenditures have also been revised to reflect District needs.

## 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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	21,580,401.00	29,071,678.36	34.7%	Not Met
1st Subsequent Year (2021-22)	19,865,442.00	19,445,864.00	-2.1%	Met
2nd Subsequent Year (2022-23)	19,954,987.00	19,548,980.00	-2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	16,422,075.00	22,829,517.47	39.0%	Not Met
1st Subsequent Year (2021-22)	15,502,588.00	17,703,518.00	14.2%	Not Met
2nd Subsequent Year (2022-23)	15,485,590.00	17,513,669.00	13.1%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Revenues have increased at First Interim to reflect Federal carryovers from 2019-20. Also, Federal revenues have been updated for current year and two subsequent years with revised projected allocations. Lastly, 2020-21 includes the one-time Federal CARES Act funding (\$6.3 million), not budgeted at budget adoption.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	Other State Revenue: Other State revenue increases include one-time unrestricted Federal CARES Act funding, with a portion of funds being coded as State revenue (\$763 thousand) under resource 7420 for fiscal year 2020-21. The District also recognized the 2019-20 unearned revenue from Bilingual Teacher Professional Development Program Grant as revenue in 2020-21.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	2020-21 First Interim reflects less projected lease revenues in comparison to 2020-21 as a result of the inability to rent out the Glider school campus, as planned, due the impact of COVID-19 pandemic.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2019-20; prior year categorical carryovers are assumed to be spent in 2020-21. 2020-21 also includes expenditures funded from the new one-time CARES Act. Multi-year expenditures have also been revised to reflect District needs.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2019-20; prior year categorical carryovers are assumed to be spent in 2020-21. 2020-21 also includes expenditures funded from the new one-time CARES Act. Multi-year expenditures have also been revised to reflect District needs.

## 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	3,468,107.00	3,469,532.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

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

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

DATA ENTRY: All data are extracted or calculated.

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

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(811,330.11)	78,460,970.11	1.0%	Met
1st Subsequent Year (2021-22)	(672,056.00)	76,168,385.00	0.9%	Met
2nd Subsequent Year (2022-23)	(50,662.00)	81,476,405.00	0.1%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2020-21)	10,181,610.83		Met
1st Subsequent Year (2021-22)	7,752,069.83		Met
2nd Subsequent Year (2022-23)	4,492,132.83		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2020-21)	5,142,499.89		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,047	9,081	8,967
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	128,537,374.47	117,415,802.00	123,317,952.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	128,537,374.47	117,415,802.00	123,317,952.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,856,121.23	3,522,474.06	3,699,538.56
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>3,856,121.23</b>	<b>3,522,474.06</b>	<b>3,699,538.56</b>

### 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,856,122.00	3,522,475.00	3,699,539.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	46,246.82
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,856,122.00	3,522,475.00	3,745,785.82
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,856,121.23</b>	<b>3,522,474.06</b>	<b>3,699,538.56</b>
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)

Yes

- 1b. If Yes, identify the interfund borrowings:

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

### S4. Contingent Revenues

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(22,033,739.00)	(22,607,812.00)	2.6%	574,073.00	Met
1st Subsequent Year (2021-22)	(22,237,865.00)	(22,682,183.00)	2.0%	444,318.00	Met
2nd Subsequent Year (2022-23)	(22,764,923.00)	(21,822,808.00)	-4.1%	(942,115.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	3,353,185.00	3,766,434.00	12.3%	413,249.00	Not Met
1st Subsequent Year (2021-22)	152,363.00	1,849,413.00	1113.8%	1,697,050.00	Not Met
2nd Subsequent Year (2022-23)	8,962,878.00	9,796,797.00	9.3%	833,919.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	157,073.00	New	157,073.00	Not Met
1st Subsequent Year (2021-22)	0.00	157,073.00	New	157,073.00	Not Met
2nd Subsequent Year (2022-23)	0.00	157,073.00	New	157,073.00	Not 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. MET - Projected contributions 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)

N/A

1b. NOT MET - The projected transfers in to 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)

With changes to revenue projections, such as less projected lease revenues and Child Nutrition revenues, in conjunction with rising costs to operating budget, these changes affects multi-year projections and the transfers in from the Special Reserve Fund. Administration will continue to monitor budget and realign programs in order to balance the General Fund budget in order to minimize transfers-in from Special Reserve Fund.



- 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)

As a result of COVID-19 pandemic, revenues from Fund 13, Child Nutrition will not materialize as planned. As such a contribution will be necessary to be made from the General Fund to Fund 13.

- 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)

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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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)

Yes

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

No

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

No

#### 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
26,020,152.00	26,020,152.00
0.00	0.00
26,020,152.00	26,020,152.00

  

Actuarial	Actuarial
Jul 01, 2018	Jul 01, 2018

#### 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
2,389,931.00	2,389,931.00
2,389,931.00	2,389,931.00
2,389,931.00	2,389,931.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

451,412.00	617,991.00
349,572.00	512,071.00
176,184.00	362,949.00

- 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)

451,412.00	0.00
349,572.00	512,071.00
176,184.00	362,949.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

49	67
34	58
19	35

#### 4. Comments:

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

Yes

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

No

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

No

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
257,867.00	257,867.00
0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
2,146,681.00	2,090,049.00
2,146,681.00	2,090,049.00
2,146,681.00	2,090,049.00

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

2,146,681.00	2,090,049.00
2,146,681.00	2,090,049.00
2,146,681.00	2,090,049.00

4. Comments:

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

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	510.7	479.2	480.2	476.2

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

No

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?

Yes

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

512,995

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
8,013,244	8,013,244	8,013,244
Varies	Varies	Varies
0.0%	0.0%	0.0%

**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:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
719,196	881,012	834,028
1.4%	1.7%	1.6%

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

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

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

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since 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.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	340.6	320.2	320.2	320.2

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

No

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?

Yes

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

204,059

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
2,312,482	2,312,482	2,312,482
Varies	Varies	Varies
0.0%	0.0%	0.0%

**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:

Yes		
521,664	0	0

Retroactive payment for 2019-20 settlements occurred after 6/30/2020. Amounts are as reported on the approved AB1200 for the respectively bargaining units.

**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		
301,565	375,568	294,337
1.5%	1.6%	1.4%

**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	No	No
Yes	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?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

n/a

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

1a. Have any salary and benefit negotiations been settled since 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)
Yes	No	No
910,046	910,046	910,046
Varies	Varies	Varies
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

**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)
Yes	Yes	Yes
240,661	240,661	240,661
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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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?

Yes

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