



Mt. Diablo Unified School District

First Interim

2020-21

Approved by Board of Education
December 14, 2020

Mt. Diablo Unified School District

Board of Education

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**Mt. Diablo Unified School District
2020-21 First Interim Report**

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Mt. Diablo Unified School District
2020-21 First Interim Budget and Multi Year Fiscal Projection
October 31, 2020

Presented December 14, 2020

Education Code Section 42130 requires school districts to prepare interim financial reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future years financial obligations.

The requirement includes filing two interim financial reports during the year. The First Interim Report, as of October 31, requires Board approval by December 15. The Second Interim Report, as of January 31, requires Board approval by March 15. The interim reports must include a certification of whether the District can meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

Districts must submit the completed reports for review to the County Office of Education who then either agrees with the district’s certification or changes it based on what their reviews tell them. That final certification is then submitted to the State of California.

This is the first of two interim financial reports presented to the Board of Education for the 2020-21 fiscal year. This report provides financial information as of October 31, 2020.

Financial Report Information

This Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code Structure) First Interim Report, as well as additional information to assist in understanding the information being reported on the SACS forms.

California school district revenues and expenditures are subject to constant change throughout the year. School district budgets are not static, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the district. The First Interim Report’s financial projections have been updated to reflect information received since the budget adoption in June.

The interim report projects the general fund financial status through year-end, June 30. A multi-year projection is also required to determine if the district will be financially solvent for the current year, as well as two subsequent years. A cash flow projection is also required to determine if the district will have enough cash to meet its financial obligations through June 30.

The First Interim Report also includes supporting documents such as the Local Control Funding Formula (LCFF) funding calculation, Average Daily Attendance (ADA) estimates, and the Criteria and Standards report.

The district has completed an in-depth review of all budget lines with revisions occurring as deemed necessary and appropriate. This report includes assumptions and projections made with the best and most up-to-date information available at this time.

The Common Message (Business and Administration Steering Committee)

On September 18, 2020 the Governor signed Senate Bill (SB) 820, an Education Trailer Bill, which made technical changes to provisions of SB 98 and the budget. Changes include growth funding based on a proxy of Average Daily Attendance (ADA), Learning Loss Mitigation (LLM) extensions for Governor's Emergency Education Relief (GEER) and general fund apportionments, exclusion of Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Routine Restricted Maintenance contribution (EC 17070.75), and requirement to update the Budget Overview for Parents template to reflect alignment with 2021 Learning Continuity and Attendance Plan and 2019-20 Local Control and Accountability Plan (LCP) increased or improved expenditures.

While the Governor still seeks support from the federal government for COVID-19 relief, revenue reductions have been shifted to cross-year cash deferrals beginning in February and are projected to continue through June.

The Department of Finance recently released its monthly report on state general fund revenue collections and, after two months of modest job recovery and general fund cash stabilization, state revenues peaked in the second quarter of 2020. General fund cash collections resulted in \$4.5 billion (12.8%) above the forecasted \$35.6 billion.

As LEAs navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

LCFF Cost-of-Living-Adjustment (COLA) and Local Control Funding Formula (LCFF)

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision. In return, the deferrals of the principal apportionment was increased to about one-third to be paid in the 2021-22 fiscal year. Although California has recovered one-third of the jobs lost in spring, the October unemployment rate was 9.3%, which is far from the 4% unemployment rate reported a year ago. Given the current economic status, the district use a 0% COLA as a best case scenario.

| Planning Factor | 2020-21 | 2021-22 | 2022-23 |
|------------------|---------|---------|---------|
| Statutory COLA | 2.31% | 2.48% | 3.26% |
| COLA Suspension | -2.31% | -2.48% | -3.26% |
| Funded LCFF COLA | 0.00% | 0.00% | 0.00% |

Average Daily Attendance (ADA)

California Department of Education (CDE) has announced that the local educational agencies will be funded based on ADA reported in the 2019-20 P-2 and Annual apportionment periods in 2020-21 fiscal year.

Deferrals

Education Code Section 14041 specifies the timing of Principal Apportionment cash to be issued each month during the fiscal year from the state to local educational agencies (LEAs). During difficult financial times the state implements cash deferrals, which are changes in law that delay the statutory schedule of apportionments. This is a cash flow management tool for the State. This was a tactic used by the State during the Great Recession. Instead of receiving 9.0% of apportionment each month in February through June, the district will receive 4.2%, 1.6%, 1.6%, 1.6%, and 0% in February, March, April, May, and June respectively.

Special Education

The Governor proposed to increase special education base rates to \$645 per student, which he continues to support. President-elect Joe Biden presented, during his presidential campaign, an extensive, pro-teacher education platform, which includes the investments to provide the “full funding” federal obligation for special education and investing into early education initiatives including universal preschool.

Pension Contribution Rates

The Newsom Administration reallocated resources, which reduced the CalSTRS employer contribution rates from 18.4% to 16.15% in 2020-21, and from 18.2% to 16.0% in 2021-22. The CalPERS Schools Pool employer contribution rates have been reduced from 22.68% to 20.7% in 2020-21 and 24.6% to an estimated rate of 23.0% in 2021-22. However, it is important to be aware that the CalSTRS rate will go back up to 18.10% and the CalPERS rate to 26.30% in the 2022-23 school year.

Federal CARES Act Funds

California is receiving discretionary federal funds through the CARES Act to address learning loss related to COVID-19 school closures. The district received \$1.9 million of Governor’s Emergency Education Relief (GEER) funds, \$4.5 million of Elementary and Secondary School Emergency Relief (ESSER) funds and \$17.8 million of the Coronavirus Relief Fund (CRF), which can be used more broadly. It is important to note that the district has not received all the cash at this point, and some of the cash disbursement schedule has not been determined.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the Routine Restricted Maintenance Account (RRMA) a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning

in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2)(B-C) by the California Department of Education. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, the final contribution must be based on actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

Therefore, in order to ensure the Mt. Diablo Unified School District is in compliance with the above provisions, the District has budgeted an additional \$4,604 over the 3% contribution minimum in order to plan for the following:

- Increases in funded positions and one-time expenditure (i.e. capital costs, etc...)

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

A cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

2020-21 Mt. Diablo Unified School District Primary Budget Components

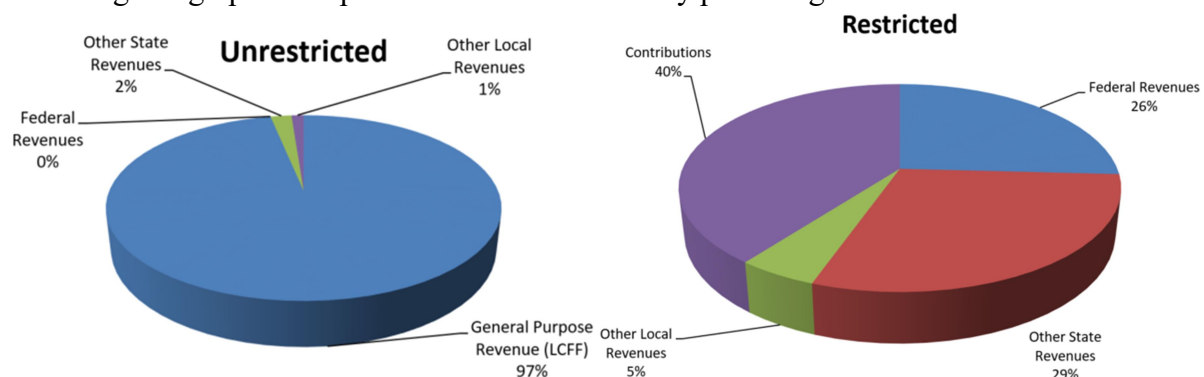
- ❖ Average Daily Attendance (ADA) is estimated at 28,008 (excludes COE ADA of 22.75)
 - Due to the pandemic, the funded ADA will be based on the prior year ADA of 29,254.
- ❖ The District's single-year estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 37.66%.
- ❖ Lottery revenue is estimated to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

| Description | Unrestricted | Restricted |
|-------------------------|--------------------|--------------------|
| General Purpose Revenue | 276,859,576 | - |
| Federal Revenues | - | 42,594,334 |
| Other State Revenues | 5,870,170 | 48,726,004 |
| Other Local Revenues | 3,402,164 | 8,174,137 |
| Contributions | (65,318,073) | 65,318,073 |
| Total | 220,813,837 | 164,812,548 |

Following is a graphical representation of revenues by percentage:



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

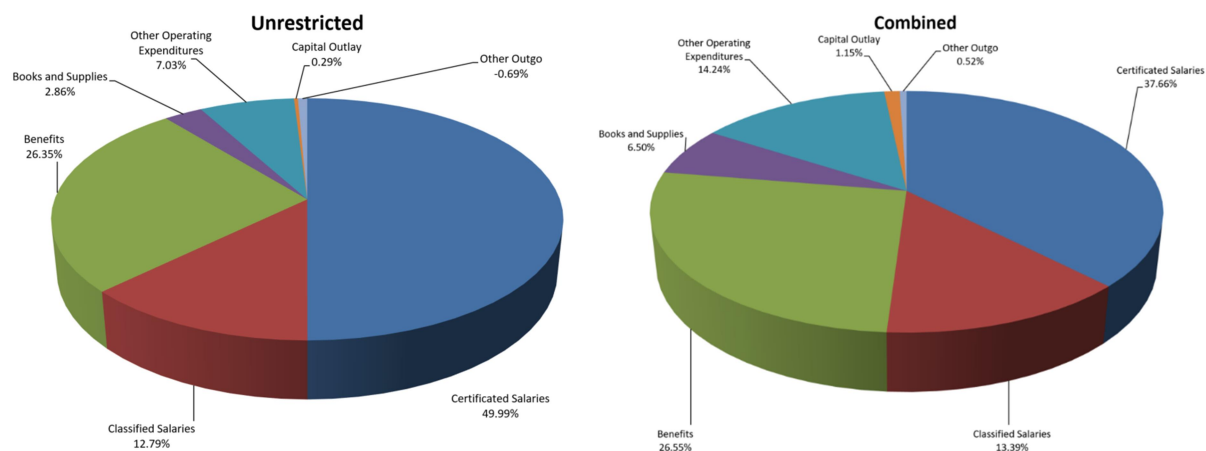
| Education Protection Account (EPA) Budget | |
|--|---------------------|
| 2020-21 Fiscal Year | |
| Description | Amount |
| Beginning Balance | \$0 |
| Budgeted Revenues: | |
| <i>Estimated EPA Funds</i> | \$16,183,612 |
| Budgeted EPA Expenditures: | |
| <i>Certificated Instructional Salaries</i> | \$12,238,114 |
| <i>Classified Salaries</i> | \$0 |
| <i>Fixed Benefits & Health and Welfare</i> | \$3,945,498 |
| <i>Books and Supplies</i> | \$0 |
| <i>Travel and Conference</i> | \$0 |
| <i>Contracts</i> | \$0 |
| Total | <u>\$16,183,612</u> |
| Ending Balance | \$0 |

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 78% of the total General Fund budget.

| Description | Unrestricted | Combined |
|------------------------------|----------------------|----------------------|
| Certificated Salaries | \$114,621,647 | \$151,100,187 |
| Classified Salaries | \$29,327,773 | \$53,712,486 |
| Benefits | \$60,410,660 | \$106,551,418 |
| Books and Supplies | \$6,563,928 | \$26,073,569 |
| Other Operating Expenditures | \$16,124,411 | \$57,129,544 |
| Capital Outlay | \$663,114 | \$4,613,417 |
| Other Outgo | -\$1,582,079 | \$2,081,993 |
| TOTAL | \$226,129,455 | \$401,262,614 |

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Description | Amount |
|--------------------------------|------------------------|
| JROTC | \$146,433 |
| Special Education | \$53,535,278 |
| Restricted Maintenance Account | \$10,590,470 |
| Athletics, MDEA Reps | \$1,045,892 |
| From General Fund | \$65,318,073.00 |

General Fund Summary

The District's 2020-21 Unrestricted General Fund projects a total operating deficit of \$5.3 million resulting in an estimated ending fund balance of \$24.5 million. The components of the District's fund balance are as follows: revolving cash & other non-spendable - \$705K; economic uncertainty - \$12.0M; detailed description of assigned & unassigned balances is illustrated below.

| Description | 2020-21 |
|--|-------------------|
| Beginning Fund Balance | 29,784,253 |
| Plus: Net Change | (5,315,618) |
| Ending Fund Balance | 24,468,635 |
| Minus: Non Spendable | 712,000 |
| Minus: Reserve for Economic Uncertainties (3%) | 12,037,879 |
| Reserved for State Cash Deferrals | 11,718,756 |

Cash Flow

The State proposes deferring part of LCFF funding from February 2020 through June 2020 apportionments to July 2020 through November 2020, which is in the fiscal year 2021-22. The District is anticipating having negative cash balances in most months during the 2020-21 school year starting February 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations. The district has a process in place to control the cash flow, and is looking into Tax Revenue Anticipation Notes (TRANS).

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

| Fund | 2019-20 | Est. Net Change | 2020-21 |
|--|----------------------|----------------------|----------------------|
| General (Unrestricted & Restricted) | \$48,115,857 | -\$15,636,229 | \$32,479,627 |
| SACS Fund 09 - Charter Schools Special Revenue Fund | \$1,128,145 | -\$349,140 | \$779,005 |
| SACS Fund 11 - Adult Education Fund | \$1,979,254 | -\$329,420 | \$1,649,834 |
| SACS Fund 13 - Cafeteria Special Revenue Fund | \$4,440,187 | -\$91,548 | \$4,348,639 |
| SACS Fund 21 - Building Fund | \$58,127,277 | -\$16,535,471 | \$41,591,806 |
| SACS Fund 25 - Capital Facilities Fund | \$12,949,213 | \$575,334 | \$13,524,547 |
| SACS Fund 35 - County School Facilities Fund | \$3,484,285 | -\$28,146 | \$3,456,139 |
| SACS Fund 49 - Capital Projects Fund for Blended Component Units | \$1,713,805 | -\$375,237 | \$1,338,568 |
| SACS Fund 51 - Bond Interest and Redemption Fund | \$38,174,819 | \$4,585,786 | \$42,760,604 |
| SACS Fund 52 - Debt Service Fund for Blended Component Units | \$6,673,496 | \$62,954 | \$6,736,450 |
| SACS Fund 73 - Foundation Private-Purpose Trust Fund | \$58,993 | \$323 | \$59,316 |
| TOTAL | \$176,845,330 | -\$28,120,794 | \$148,724,535 |

Multiyear Projection

General Planning Factors:

Illustrated below are the factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

| Description <i>Planning Factor</i> | Fiscal Year | | | |
|---|--|--|--|--|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Statutory COLA | 3.26% | 2.31% | 2.48% | 3.26% |
| COLA Suspension | | -2.31% | -2.48% | -3.26% |
| Funded LCFF COLA | 3.26% | 0.00% | 0.00% | 0.00% |
| STRS Employer Rates (Current Rates / AB1469 for 2019-20 and 2020-21, otherwise estimated rates) | 17.10% | 16.15% | 16.00% | 18.10% |
| PERS Employer Rates (PERS Board / Actuary) | 19.721% | 20.70% | 23.00% | 26.30% |
| Lottery – Unrestricted per ADA | \$149 | \$150 | \$150 | \$150 |
| Lottery – Prop. 20 per ADA | \$48 | \$49 | \$49 | \$49 |
| Mandate Block Grant for Districts: K-8 per ADA | \$32.18 | \$32.18 | \$32.18 | \$32.18 |
| Mandate Block Grant for Districts: 9-12 per ADA | \$61.94 | \$61.94 | \$61.94 | \$61.94 |
| Mandate Block Grant for Charters: K-8 per ADA | \$16.86 | \$16.86 | \$16.86 | \$16.86 |
| Mandate Block Grant for Charters: 9-12 per ADA | \$46.87 | \$46.87 | \$46.87 | \$46.87 |
| Routine Restricted Maintenance Account * <i>Percentage of total General Fund expenditures and financing uses</i> | Equal to or greater than 3% of total actual General Fund expenditures & financing uses | Equal to or greater than 3% of total actual General Fund expenditures & financing uses | Equal to or greater than 3% of total actual General Fund expenditures & financing uses | Equal to or greater than 3% of total actual General Fund expenditures & financing uses |

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA. Federal and State revenues are budgeted at the same level as the current year. The CARES Act one-time COVID funding of \$24.3 million is included in the 2020-21 revenue. Special Education funding was budgeted at a rate of \$625 per student. Unrestricted local revenue is budgeted at the same level as the current year. Restricted local revenue with self-funded programs will be adjusted as it is received.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. Unrestricted certificated salaries include a reduction of 7.5 certificated positions in future years as natural attrition, and that would not be replaced to respond to declining enrollment. Classified step costs are expected to increase by 1.5% each year. As a result, adjustments to benefits reflect the effects of the salary changes noted above, and the expected changes to employer pension costs as described above. Health and Welfare costs are estimated to increase by 10%.

Restricted supplies and operating expenditures in 2020-21 fiscal year includes the carryovers and one-time funds, which are decreased in subsequent years. The general product costs are adjusted per the consumer price index rates in subsequent years. Indirect costs decrease in 2020-21 due to the low indirect cost rate resulting from program adjustments in prior years, and expected go back up in subsequent years. Unrestricted transfers out are expected to decrease due to the ending of a capital lease payment. Contributions to restricted programs are expected to increase due to salary increases and the general product cost increases for restricted programs that receive support from the unrestricted general fund.

Estimated Subsequent Year Ending Fund Balances:

During 2021-22, the District estimates that the General Fund is projected to deficit spend by \$15.6 million resulting in an ending General Fund balance of approximately \$32.5 million, of which \$8.0 million is restricted.

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$11.6 million resulting in an ending General Fund balance of approximately \$20.8 million.

The ending fund balances for the multi-year projections in the Proposed Budget do not include any tentative agreements with any of the District's bargaining units.

Components of Combined Ending Fund Balance with Budget Reductions in 2021-22 and 2022-23

| Description | 2020-21 | 2021-22 | 2022-23 |
|---|--------------|--------------|--------------|
| Beginning Fund Balance | 48,115,857 | 32,479,627 | 20,840,971 |
| Add: Net Increase/Decrease | (15,636,229) | (11,638,656) | (27,840,570) |
| Ending Fund Balance | 32,479,627 | 20,840,971 | (6,999,598) |
| Subtract: Non-spendable | 712,000 | 712,000 | 712,000 |
| Subtract: Restricted | 8,010,992 | 3,137,647 | 438 |
| Subtract: Committed | 0 | 0 | 0 |
| Subtract: Assigned | 11,718,756 | 5,951,028 | 0 |
| Subtract: Reserve for Economic Uncertainties 3% | 12,037,879 | 11,040,296 | 0 |
| | (0) | 0 | 0 |

Conclusion:

This Executive Summary, a preface to our First Interim Budget, is based on the dashboard data as of October 30, 2020. This reports presented are expenditures recorded in the books as of October 31, 2020. This report is the only accurate reflection of actual expenditures for that date. The SACs forms reflect the adopted budget for 2020 – 2021 which was in June 2020, the column that is listed as Board Approved Operating Budget was amended during the presentation of the unaudited actuals in September 2020 and overwrites the June budget.

The June 2020 budget was based upon the guidance of FCMAT and the Contra Costa County Office of Education, and was based upon the Governor's proposed 10% cut in LCFF revenues. The adopted State budget was different than what was adopted as was presented to the Board at Unaudited Actuals, where the change in LCFF funding and the addition of CARES Act were included to create the Board Approved Operating Budget.

The multi-year projection in this First Interim Budget shows deficit spending of \$15.6 million in 2020-2021, \$11.6 million in 2021-2022, and \$27.8 million in 2022-2023. Contributing to the deficit is CalSTRS and CalPERS rates that will increase more than 2% and the elimination of one-time funds provided as economic relief due to COVID-19. While school districts will also be “held harmless” for average daily attendance (ADA) in 2020-2021, it is unclear how actual enrollment shifts in subsequent years.

The First Interim Budget Report reflects a qualified budget and continued deficit spending, compounded by the state's fiscal crisis. The District is able to fully meet its financial obligations for the current (2020-21) and subsequent (2021-22) fiscal year. The determination of budget certification requires that a school district must be able to demonstrate that it can meet financial obligations for the current, and two subsequent school years. Because there is lack of clarity in respect to the out-years of the budget in respect to State Revenue, the District shall maintain a qualified certification due to the second out year (2022-23).

This shall be reviewed with more detail and refined as part of the budget analysis after the Governor releases his proposed 2021 – 2022 budget in January 2021. The District continues to monitor the cash balances, has applied for a TRAN (tax revenue anticipatory note), and is awaiting guidance from how the State will address the increases in revenue that may reduce the deferrals that were previously announced.

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: 12/15/20

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 14, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X **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: Mika Arbelbide

Telephone: (925) 682-8000, x4092

Title: Director, Fiscal Services

E-mail: arbelbidem@mdusd.org

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | | X |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | 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? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 255,911,299.00 | 276,859,576.00 | 195,431,902.53 | 276,859,576.00 | 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 | 9,735,014.00 | 5,870,170.00 | (64,843.58) | 5,870,170.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,648,792.00 | 3,402,163.96 | 10,291.78 | 3,402,163.96 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 269,295,105.00 | 286,131,909.96 | 195,377,350.73 | 286,131,909.96 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 113,659,422.00 | 114,621,646.89 | 30,297,566.99 | 114,621,646.89 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 30,898,898.00 | 29,327,773.04 | 8,068,286.46 | 29,327,773.04 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 58,198,744.00 | 60,410,660.08 | 16,191,725.16 | 60,410,660.08 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 3,638,175.52 | 6,563,928.08 | 341,083.89 | 6,563,928.08 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,978,585.05 | 16,124,411.05 | 4,775,195.12 | 16,124,411.05 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 213,114.00 | 663,114.00 | 0.00 | 663,114.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 155,868.00 | 308,436.00 | 308,436.00 | 308,436.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,804,872.74) | (1,890,514.63) | (350,638.74) | (1,890,514.63) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 218,937,933.83 | 226,129,454.51 | 59,631,654.88 | 226,129,454.51 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 50,357,171.17 | 60,002,455.45 | 135,745,695.85 | 60,002,455.45 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (63,458,006.00) | (65,318,073.00) | 0.00 | (65,318,073.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (63,458,006.00) | (65,318,073.00) | 0.00 | (65,318,073.00) | | |

| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,100,834.83) | (5,315,617.55) | 135,745,695.85 | (5,315,617.55) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,784,252.61 | 29,784,252.61 | | 29,784,252.61 | 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) | | | 29,784,252.61 | 29,784,252.61 | | 29,784,252.61 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,784,252.61 | 29,784,252.61 | | 29,784,252.61 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,683,417.78 | 24,468,635.06 | | 24,468,635.06 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 305,000.00 | 305,000.00 | | 305,000.00 | | |
| Stores | | 9712 | 407,000.00 | 407,000.00 | | 407,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 5,385,550.78 | 11,718,756.06 | | 11,718,756.06 | | |
| COVID-19 Compensatory Education | 0000 | 9780 | 2,826,846.64 | | | | | |
| Unpaid Student Meal Fees | 0000 | 9780 | 200,000.00 | | | | | |
| Carryovers | 0000 | 9780 | 2,358,704.14 | | | | | |
| Reserve for State Cash Deferral | 0000 | 9780 | | 11,718,756.06 | | | | |
| Reserve for State Cash Deferral | 0000 | 9780 | | | | 11,718,756.06 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 10,585,867.00 | 12,037,879.00 | | 12,037,879.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 101,158,925.00 | 111,296,581.00 | 34,700,427.16 | 111,296,581.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 15,269,636.00 | 16,183,612.00 | 4,045,903.00 | 16,183,612.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 828,936.00 | 819,213.00 | 0.00 | 819,213.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 5,434.00 | 5,449.53 | 5,434.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 120,573,933.00 | 127,349,767.00 | 137,602,188.49 | 127,349,767.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,815,369.00 | 3,922,691.00 | 4,138,754.96 | 3,922,691.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 23,454.61 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,053,061.00 | 3,649,820.00 | 2,664,954.32 | 3,649,820.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 16,072,367.00 | 16,949,440.00 | 16,665,989.46 | 16,949,440.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 7,247,464.00 | 10,381,949.00 | 0.00 | 10,381,949.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 269,019,691.00 | 290,558,507.00 | 199,847,121.53 | 290,558,507.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (13,108,392.00) | (13,698,931.00) | (4,415,219.00) | (13,698,931.00) | 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 | | | 255,911,299.00 | 276,859,576.00 | 195,431,902.53 | 276,859,576.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 1,169,249.00 | 1,169,249.00 | 0.00 | 1,169,249.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,652,730.00 | 4,587,886.00 | (64,843.58) | 4,587,886.00 | 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 | 3,913,035.00 | 113,035.00 | 0.00 | 113,035.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,735,014.00 | 5,870,170.00 | (64,843.58) | 5,870,170.00 | 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) |
|--|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 5,000.00 | 6,020.17 | 1,020.17 | 6,020.17 | 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 | 15.00 | 15.00 | 15.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 2,531,353.00 | 2,531,353.00 | (40,035.90) | 2,531,353.00 | 0.00 | 0.0% |
| Interest | | 8660 | 462,533.00 | 181,252.00 | 38,418.57 | 181,252.00 | 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 | (110.00) | 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 | 649,906.00 | 683,523.79 | 10,983.94 | 683,523.79 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,648,792.00 | 3,402,163.96 | 10,291.78 | 3,402,163.96 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 269,295,105.00 | 286,131,909.96 | 195,377,350.73 | 286,131,909.96 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 96,302,608.00 | 96,550,202.52 | 25,391,010.09 | 96,550,202.52 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 6,332,011.00 | 6,181,200.00 | 1,636,995.94 | 6,181,200.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 10,677,312.00 | 11,381,364.37 | 3,179,005.07 | 11,381,364.37 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 347,491.00 | 508,880.00 | 90,555.89 | 508,880.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 113,659,422.00 | 114,621,646.89 | 30,297,566.99 | 114,621,646.89 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 559,069.00 | 585,310.88 | 152,316.31 | 585,310.88 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 13,454,919.00 | 13,844,517.96 | 4,038,734.46 | 13,844,517.96 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,562,084.00 | 2,433,750.00 | 755,402.23 | 2,433,750.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 13,224,429.00 | 11,393,856.37 | 2,886,437.61 | 11,393,856.37 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,098,397.00 | 1,070,337.83 | 235,395.85 | 1,070,337.83 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 30,898,898.00 | 29,327,773.04 | 8,068,286.46 | 29,327,773.04 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 17,881,911.00 | 17,952,658.31 | 4,798,782.23 | 17,952,658.31 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,236,402.00 | 5,669,468.99 | 1,490,057.98 | 5,669,468.99 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,787,914.00 | 5,582,093.94 | 2,731,334.81 | 5,582,093.94 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 21,346,312.00 | 21,995,795.28 | 5,401,894.47 | 21,995,795.28 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 71,966.00 | 70,724.12 | 18,416.51 | 70,724.12 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,156,221.00 | 3,097,481.44 | 816,646.44 | 3,097,481.44 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 2,958,055.00 | 5,833,447.00 | 723,027.72 | 5,833,447.00 | 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 | 759,963.00 | 208,991.00 | 211,565.00 | 208,991.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 58,198,744.00 | 60,410,660.08 | 16,191,725.16 | 60,410,660.08 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,160.00 | 2,160.00 | 0.00 | 2,160.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 140,572.00 | 145,462.65 | 10,195.28 | 145,462.65 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,192,665.52 | 5,259,154.72 | 288,050.71 | 5,259,154.72 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 302,778.00 | 1,157,150.71 | 42,837.90 | 1,157,150.71 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,638,175.52 | 6,563,928.08 | 341,083.89 | 6,563,928.08 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 790,000.00 | 756,009.00 | 0.00 | 756,009.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 250,785.00 | 308,187.54 | 8,996.42 | 308,187.54 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 114,750.00 | 118,234.34 | 103,232.34 | 118,234.34 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,536,000.00 | 1,536,000.00 | 1,702,912.91 | 1,536,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,460,934.00 | 4,760,934.00 | 1,406,829.03 | 4,760,934.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 930,714.00 | 1,240,480.83 | 153,972.44 | 1,240,480.83 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (378,443.00) | (403,588.68) | (40,952.11) | (403,588.68) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (47,978.00) | (52,978.00) | (7,330.29) | (52,978.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,448,899.05 | 6,987,835.17 | 1,215,190.03 | 6,987,835.17 | 0.00 | 0.0% |
| Communications | | 5900 | 872,924.00 | 873,296.85 | 232,344.35 | 873,296.85 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,978,585.05 | 16,124,411.05 | 4,775,195.12 | 16,124,411.05 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 18,000.00 | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 195,114.00 | 645,114.00 | 0.00 | 645,114.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 213,114.00 | 663,114.00 | 0.00 | 663,114.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 3,506.64 | 6,967.80 | 6,967.80 | 6,967.80 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 152,361.36 | 301,468.20 | 301,468.20 | 301,468.20 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 155,868.00 | 308,436.00 | 308,436.00 | 308,436.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,664,684.74) | (1,653,366.03) | (331,692.23) | (1,653,366.03) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (140,188.00) | (237,148.60) | (18,946.51) | (237,148.60) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,804,872.74) | (1,890,514.63) | (350,638.74) | (1,890,514.63) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 218,937,933.83 | 226,129,454.51 | 59,631,654.88 | 226,129,454.51 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (63,458,006.00) | (65,318,073.00) | 0.00 | (65,318,073.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (63,458,006.00) | (65,318,073.00) | 0.00 | (65,318,073.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (63,458,006.00) | (65,318,073.00) | 0.00 | (65,318,073.00) | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,058,359.00 | 42,594,333.60 | 11,351,579.05 | 42,594,333.60 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 44,562,463.00 | 48,726,003.85 | 10,476,859.19 | 48,726,003.85 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,320,574.00 | 8,174,137.21 | (79,958.78) | 8,174,137.21 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 72,941,396.00 | 99,494,474.66 | 21,748,479.46 | 99,494,474.66 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 35,611,668.00 | 36,478,539.95 | 9,304,879.07 | 36,478,539.95 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 22,991,885.00 | 24,384,713.12 | 5,296,778.02 | 24,384,713.12 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 43,917,224.00 | 46,140,758.27 | 6,317,126.68 | 46,140,758.27 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 6,914,587.92 | 19,509,640.57 | 709,499.37 | 19,509,640.57 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 17,651,953.34 | 41,005,132.79 | 3,207,639.94 | 41,005,132.79 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,161,561.00 | 3,950,302.73 | 215,442.96 | 3,950,302.73 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,010,706.00 | 2,010,706.00 | 0.00 | 2,010,706.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,664,684.74 | 1,653,366.03 | 331,692.23 | 1,653,366.03 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 133,924,270.00 | 175,133,159.46 | 25,383,058.27 | 175,133,159.46 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (60,982,874.00) | (75,638,684.80) | (3,634,578.81) | (75,638,684.80) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 63,458,006.00 | 65,318,073.00 | 0.00 | 65,318,073.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 63,458,006.00 | 65,318,073.00 | 0.00 | 65,318,073.00 | | |

| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,475,132.00 | (10,320,611.80) | (3,634,578.81) | (10,320,611.80) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,331,603.94 | 18,331,603.94 | | 18,331,603.94 | 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) | | | 18,331,603.94 | 18,331,603.94 | | 18,331,603.94 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,331,603.94 | 18,331,603.94 | | 18,331,603.94 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,806,735.94 | 8,010,992.14 | | 8,010,992.14 | | |
| 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 | 21,547,156.09 | 8,010,992.14 | | 8,010,992.14 | | |
| 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 | (740,420.15) | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 7,069,393.00 | 7,069,393.00 | (6,957,775.00) | 7,069,393.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 758,900.00 | 758,900.00 | (536,725.45) | 758,900.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 5,457,854.00 | 6,565,973.92 | 1,963,471.92 | 6,565,973.92 | 0.00 | 0.0% |
| 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 | 840,102.00 | 823,636.04 | (48,850.96) | 823,636.04 | 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) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 160,191.00 | 24,831.00 | 160,191.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 658,550.00 | 1,372,031.25 | 107,167.25 | 1,372,031.25 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | 1,421,657.00 | 2,238,831.29 | 281,088.29 | 2,238,831.29 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 113,913.00 | 191,629.00 | (215,311.00) | 191,629.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 5,737,990.00 | 23,413,748.10 | 16,733,683.00 | 23,413,748.10 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 22,058,359.00 | 42,594,333.60 | 11,351,579.05 | 42,594,333.60 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 18,577,240.00 | 18,577,240.00 | 5,730,319.22 | 18,577,240.00 | 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 | 124,682.00 | 124,682.00 | 23,670.00 | 124,682.00 | 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 | 1,642,140.00 | 1,728,832.00 | (86,692.16) | 1,728,832.00 | 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 | 3,355,842.00 | 4,009,974.67 | 318,547.37 | 4,009,974.67 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,074,713.00 | 1,421,794.62 | 1,307,896.00 | 1,421,794.62 | 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 | 19,787,846.00 | 22,863,480.56 | 3,183,118.76 | 22,863,480.56 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 44,562,463.00 | 48,726,003.85 | 10,476,859.19 | 48,726,003.85 | 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 660,000.00 | 660,000.00 | 0.00 | 660,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 85,546.00 | 85,546.00 | 28,515.20 | 85,546.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,369,428.00 | 1,568,541.74 | (709,605.12) | 1,568,541.74 | 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 | 4,185,600.00 | 5,840,049.47 | 601,131.14 | 5,840,049.47 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,320,574.00 | 8,174,137.21 | (79,958.78) | 8,174,137.21 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 72,941,396.00 | 99,494,474.66 | 21,748,479.46 | 99,494,474.66 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 24,317,285.00 | 24,431,798.10 | 6,292,208.04 | 24,431,798.10 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 8,379,712.00 | 8,958,193.81 | 2,187,179.18 | 8,958,193.81 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,129,345.00 | 2,211,110.04 | 599,588.55 | 2,211,110.04 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 785,326.00 | 877,438.00 | 225,903.30 | 877,438.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 35,611,668.00 | 36,478,539.95 | 9,304,879.07 | 36,478,539.95 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 14,059,700.00 | 12,962,906.17 | 2,878,842.36 | 12,962,906.17 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 4,266,641.00 | 6,461,193.79 | 1,053,889.09 | 6,461,193.79 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,376,330.00 | 1,590,181.37 | 476,893.34 | 1,590,181.37 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,407,689.00 | 1,597,514.88 | 431,174.50 | 1,597,514.88 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,881,525.00 | 1,772,916.91 | 455,978.73 | 1,772,916.91 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 22,991,885.00 | 24,384,713.12 | 5,296,778.02 | 24,384,713.12 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 22,554,325.00 | 22,627,129.71 | 1,418,690.22 | 22,627,129.71 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 5,009,677.00 | 5,175,382.29 | 1,096,294.70 | 5,175,382.29 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,389,388.00 | 2,534,399.02 | 546,010.03 | 2,534,399.02 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 10,516,317.00 | 11,037,561.97 | 2,425,026.23 | 11,037,561.97 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 46,911.00 | 30,284.27 | 7,057.36 | 30,284.27 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,299,499.00 | 1,330,037.33 | 311,132.12 | 1,330,037.33 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 1,618,340.00 | 3,254,787.06 | 361,741.48 | 3,254,787.06 | 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 | 482,767.00 | 151,176.62 | 151,174.54 | 151,176.62 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 43,917,224.00 | 46,140,758.27 | 6,317,126.68 | 46,140,758.27 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 600,300.00 | 438,750.55 | 86,315.84 | 438,750.55 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 457,710.00 | 664,344.45 | 23,220.50 | 664,344.45 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,792,998.92 | 16,986,522.39 | 430,555.96 | 16,986,522.39 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 1,063,579.00 | 1,420,023.18 | 169,407.07 | 1,420,023.18 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,914,587.92 | 19,509,640.57 | 709,499.37 | 19,509,640.57 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 10,493,125.00 | 14,881,127.78 | 1,248,849.60 | 14,881,127.78 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 369,395.34 | 362,511.30 | 1,782.72 | 362,511.30 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 87,062.00 | 108,442.00 | 18,438.91 | 108,442.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 293,113.00 | 294,347.00 | 61,781.83 | 294,347.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,947,298.00 | 4,203,444.80 | 467,953.11 | 4,203,444.80 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 378,443.00 | 403,588.68 | 40,952.11 | 403,588.68 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (283,718.00) | (304,613.00) | (28,633.50) | (304,613.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,271,239.00 | 20,951,936.18 | 1,377,931.33 | 20,951,936.18 | 0.00 | 0.0% |
| Communications | | 5900 | 95,996.00 | 104,348.05 | 18,583.83 | 104,348.05 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 17,651,953.34 | 41,005,132.79 | 3,207,639.94 | 41,005,132.79 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,119,300.00 | 3,871,662.98 | 215,442.96 | 3,871,662.98 | 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 | 29,261.00 | 52,233.75 | 0.00 | 52,233.75 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 13,000.00 | 26,406.00 | 0.00 | 26,406.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,161,561.00 | 3,950,302.73 | 215,442.96 | 3,950,302.73 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 97,586.00 | 97,586.00 | 0.00 | 97,586.00 | 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 | 1,913,120.00 | 1,913,120.00 | 0.00 | 1,913,120.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,010,706.00 | 2,010,706.00 | 0.00 | 2,010,706.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,664,684.74 | 1,653,366.03 | 331,692.23 | 1,653,366.03 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,664,684.74 | 1,653,366.03 | 331,692.23 | 1,653,366.03 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 133,924,270.00 | 175,133,159.46 | 25,383,058.27 | 175,133,159.46 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 63,458,006.00 | 65,318,073.00 | 0.00 | 65,318,073.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 63,458,006.00 | 65,318,073.00 | 0.00 | 65,318,073.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 63,458,006.00 | 65,318,073.00 | 0.00 | 65,318,073.00 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 255,911,299.00 | 276,859,576.00 | 195,431,902.53 | 276,859,576.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,058,359.00 | 42,594,333.60 | 11,351,579.05 | 42,594,333.60 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 54,297,477.00 | 54,596,173.85 | 10,412,015.61 | 54,596,173.85 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,969,366.00 | 11,576,301.17 | (69,667.00) | 11,576,301.17 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 342,236,501.00 | 385,626,384.62 | 217,125,830.19 | 385,626,384.62 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 149,271,090.00 | 151,100,186.84 | 39,602,446.06 | 151,100,186.84 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 53,890,783.00 | 53,712,486.16 | 13,365,064.48 | 53,712,486.16 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 102,115,968.00 | 106,551,418.35 | 22,508,851.84 | 106,551,418.35 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 10,552,763.44 | 26,073,568.65 | 1,050,583.26 | 26,073,568.65 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 31,630,538.39 | 57,129,543.84 | 7,982,835.06 | 57,129,543.84 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,374,675.00 | 4,613,416.73 | 215,442.96 | 4,613,416.73 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,166,574.00 | 2,319,142.00 | 308,436.00 | 2,319,142.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (140,188.00) | (237,148.60) | (18,946.51) | (237,148.60) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 352,862,203.83 | 401,262,613.97 | 85,014,713.15 | 401,262,613.97 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (10,625,702.83) | (15,636,229.35) | 132,111,117.04 | (15,636,229.35) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,625,702.83) | (15,636,229.35) | 132,111,117.04 | (15,636,229.35) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,115,856.55 | 48,115,856.55 | | 48,115,856.55 | 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) | | | 48,115,856.55 | 48,115,856.55 | | 48,115,856.55 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,115,856.55 | 48,115,856.55 | | 48,115,856.55 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 37,490,153.72 | 32,479,627.20 | | 32,479,627.20 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 305,000.00 | 305,000.00 | | 305,000.00 | | |
| Stores | | 9712 | 407,000.00 | 407,000.00 | | 407,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 21,547,156.09 | 8,010,992.14 | | 8,010,992.14 | | |
| 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 | 5,385,550.78 | 11,718,756.06 | | 11,718,756.06 | | |
| COVID-19 Compensatory Education | 0000 | 9780 | 2,826,846.64 | | | | | |
| Unpaid Student Meal Fees | 0000 | 9780 | 200,000.00 | | | | | |
| Carryovers | 0000 | 9780 | 2,358,704.14 | | | | | |
| Reserve for State Cash Deferral | 0000 | 9780 | | 11,718,756.06 | | | | |
| Reserve for State Cash Deferral | 0000 | 9780 | | | | 11,718,756.06 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 10,585,867.00 | 12,037,879.00 | | 12,037,879.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (740,420.15) | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 101,158,925.00 | 111,296,581.00 | 34,700,427.16 | 111,296,581.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 15,269,636.00 | 16,183,612.00 | 4,045,903.00 | 16,183,612.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 828,936.00 | 819,213.00 | 0.00 | 819,213.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 5,434.00 | 5,449.53 | 5,434.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 120,573,933.00 | 127,349,767.00 | 137,602,188.49 | 127,349,767.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,815,369.00 | 3,922,691.00 | 4,138,754.96 | 3,922,691.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 23,454.61 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,053,061.00 | 3,649,820.00 | 2,664,954.32 | 3,649,820.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 16,072,367.00 | 16,949,440.00 | 16,665,989.46 | 16,949,440.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 7,247,464.00 | 10,381,949.00 | 0.00 | 10,381,949.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 269,019,691.00 | 290,558,507.00 | 199,847,121.53 | 290,558,507.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (13,108,392.00) | (13,698,931.00) | (4,415,219.00) | (13,698,931.00) | 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 | | | 255,911,299.00 | 276,859,576.00 | 195,431,902.53 | 276,859,576.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 7,069,393.00 | 7,069,393.00 | (6,957,775.00) | 7,069,393.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 758,900.00 | 758,900.00 | (536,725.45) | 758,900.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 5,457,854.00 | 6,565,973.92 | 1,963,471.92 | 6,565,973.92 | 0.00 | 0.0% |
| 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 | 840,102.00 | 823,636.04 | (48,850.96) | 823,636.04 | 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 160,191.00 | 24,831.00 | 160,191.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 658,550.00 | 1,372,031.25 | 107,167.25 | 1,372,031.25 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 1,421,657.00 | 2,238,831.29 | 281,088.29 | 2,238,831.29 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3500-3599 | 8290 | 113,913.00 | 191,629.00 | (215,311.00) | 191,629.00 | 0.00 | 0.0% |
| Career and Technical Education | All Other | 8290 | 5,737,990.00 | 23,413,748.10 | 16,733,683.00 | 23,413,748.10 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 22,058,359.00 | 42,594,333.60 | 11,351,579.05 | 42,594,333.60 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 18,577,240.00 | 18,577,240.00 | 5,730,319.22 | 18,577,240.00 | 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 | 124,682.00 | 124,682.00 | 23,670.00 | 124,682.00 | 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 | 1,169,249.00 | 1,169,249.00 | 0.00 | 1,169,249.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 6,294,870.00 | 6,316,718.00 | (151,535.74) | 6,316,718.00 | 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 | 3,355,842.00 | 4,009,974.67 | 318,547.37 | 4,009,974.67 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,074,713.00 | 1,421,794.62 | 1,307,896.00 | 1,421,794.62 | 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 | 23,700,881.00 | 22,976,515.56 | 3,183,118.76 | 22,976,515.56 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 54,297,477.00 | 54,596,173.85 | 10,412,015.61 | 54,596,173.85 | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 660,000.00 | 660,000.00 | 0.00 | 660,000.00 | 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 | 5,000.00 | 6,020.17 | 1,020.17 | 6,020.17 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 20,000.00 | 20,015.00 | 15.00 | 20,015.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 2,616,899.00 | 2,616,899.00 | (11,520.70) | 2,616,899.00 | 0.00 | 0.0% |
| Interest | | 8660 | 462,533.00 | 181,252.00 | 38,418.57 | 181,252.00 | 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 | (110.00) | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,369,428.00 | 1,568,541.74 | (709,605.12) | 1,568,541.74 | 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 | 4,835,506.00 | 6,523,573.26 | 612,115.08 | 6,523,573.26 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,969,366.00 | 11,576,301.17 | (69,667.00) | 11,576,301.17 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 342,236,501.00 | 385,626,384.62 | 217,125,830.19 | 385,626,384.62 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 120,619,893.00 | 120,982,000.62 | 31,683,218.13 | 120,982,000.62 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 14,711,723.00 | 15,139,393.81 | 3,824,175.12 | 15,139,393.81 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,806,657.00 | 13,592,474.41 | 3,778,593.62 | 13,592,474.41 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,132,817.00 | 1,386,318.00 | 316,459.19 | 1,386,318.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 149,271,090.00 | 151,100,186.84 | 39,602,446.06 | 151,100,186.84 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 14,618,769.00 | 13,548,217.05 | 3,031,158.67 | 13,548,217.05 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 17,721,560.00 | 20,305,711.75 | 5,092,623.55 | 20,305,711.75 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,938,414.00 | 4,023,931.37 | 1,232,295.57 | 4,023,931.37 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 14,632,118.00 | 12,991,371.25 | 3,317,612.11 | 12,991,371.25 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 2,979,922.00 | 2,843,254.74 | 691,374.58 | 2,843,254.74 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 53,890,783.00 | 53,712,486.16 | 13,365,064.48 | 53,712,486.16 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 40,436,236.00 | 40,579,788.02 | 6,217,472.45 | 40,579,788.02 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 11,246,079.00 | 10,844,851.28 | 2,586,352.68 | 10,844,851.28 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,177,302.00 | 8,116,492.96 | 3,277,344.84 | 8,116,492.96 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 31,862,629.00 | 33,033,357.25 | 7,826,920.70 | 33,033,357.25 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 118,877.00 | 101,008.39 | 25,473.87 | 101,008.39 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,455,720.00 | 4,427,518.77 | 1,127,778.56 | 4,427,518.77 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 4,576,395.00 | 9,088,234.06 | 1,084,769.20 | 9,088,234.06 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,242,730.00 | 360,167.62 | 362,739.54 | 360,167.62 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 102,115,968.00 | 106,551,418.35 | 22,508,851.84 | 106,551,418.35 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 602,460.00 | 440,910.55 | 86,315.84 | 440,910.55 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 598,282.00 | 809,807.10 | 33,415.78 | 809,807.10 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,985,664.44 | 22,245,677.11 | 718,606.67 | 22,245,677.11 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 1,366,357.00 | 2,577,173.89 | 212,244.97 | 2,577,173.89 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,552,763.44 | 26,073,568.65 | 1,050,583.26 | 26,073,568.65 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 11,283,125.00 | 15,637,136.78 | 1,248,849.60 | 15,637,136.78 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 620,180.34 | 670,698.84 | 10,779.14 | 670,698.84 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 201,812.00 | 226,676.34 | 121,671.25 | 226,676.34 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,536,000.00 | 1,536,000.00 | 1,702,912.91 | 1,536,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,754,047.00 | 5,055,281.00 | 1,468,610.86 | 5,055,281.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,878,012.00 | 5,443,925.63 | 621,925.55 | 5,443,925.63 | 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 | (331,696.00) | (357,591.00) | (35,963.79) | (357,591.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,720,138.05 | 27,939,771.35 | 2,593,121.36 | 27,939,771.35 | 0.00 | 0.0% |
| Communications | | 5900 | 968,920.00 | 977,644.90 | 250,928.18 | 977,644.90 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 31,630,538.39 | 57,129,543.84 | 7,982,835.06 | 57,129,543.84 | 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,119,300.00 | 3,871,662.98 | 215,442.96 | 3,871,662.98 | 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 | 47,261.00 | 70,233.75 | 0.00 | 70,233.75 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 208,114.00 | 671,520.00 | 0.00 | 671,520.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,374,675.00 | 4,613,416.73 | 215,442.96 | 4,613,416.73 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 97,586.00 | 97,586.00 | 0.00 | 97,586.00 | 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 | 1,913,120.00 | 1,913,120.00 | 0.00 | 1,913,120.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 3,506.64 | 6,967.80 | 6,967.80 | 6,967.80 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 152,361.36 | 301,468.20 | 301,468.20 | 301,468.20 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,166,574.00 | 2,319,142.00 | 308,436.00 | 2,319,142.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (140,188.00) | (237,148.60) | (18,946.51) | (237,148.60) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (140,188.00) | (237,148.60) | (18,946.51) | (237,148.60) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 352,862,203.83 | 401,262,613.97 | 85,014,713.15 | 401,262,613.97 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 |
|---------------------------|---|-----------------------|
| | | Projected Year Totals |
| 6300 | Lottery: Instructional Materials | 3,437,708.94 |
| 6510 | Special Ed: Early Ed Individuals with Excepti | 11,240.96 |
| 9010 | Other Restricted Local | 4,562,042.24 |
| Total, Restricted Balance | | <u>8,010,992.14</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,731,360.00 | 2,489,354.00 | 788,935.16 | 2,489,354.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 82,455.00 | 70,955.00 | 82,455.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 247,355.00 | 262,361.00 | 14,960.09 | 262,361.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 455,182.00 | 39,229.00 | 1,992.80 | 39,229.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,433,897.00 | 2,873,399.00 | 876,843.05 | 2,873,399.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,280,872.00 | 1,224,489.00 | 353,618.03 | 1,224,489.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 655,437.00 | 503,250.75 | 165,815.13 | 503,250.75 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 761,774.00 | 640,628.86 | 127,011.85 | 640,628.86 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 157,076.00 | 298,313.01 | 40,905.17 | 298,313.01 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 698,304.00 | 555,232.34 | 108,247.77 | 555,232.34 | 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 | 625.04 | 6.69 | 625.04 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,553,463.00 | 3,222,539.00 | 795,604.64 | 3,222,539.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (119,566.00) | (349,140.00) | 81,238.41 | (349,140.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 348,942.00 | 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 | 348,942.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (119,566.00) | (349,140.00) | 430,180.41 | (349,140.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,128,145.10 | 1,128,145.10 | | 1,128,145.10 | 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) | | | 1,128,145.10 | 1,128,145.10 | | 1,128,145.10 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,128,145.10 | 1,128,145.10 | | 1,128,145.10 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,008,579.10 | 779,005.10 | | 779,005.10 | | |
| 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 | 144,878.83 | 58,872.83 | | 58,872.83 | | |
| 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 | 863,700.27 | 720,132.27 | | 720,132.27 | | |
| Eagle Peak Charter School | 0000 | 9780 | 863,700.27 | | | | | |
| Eagle Peak Charter School | 0000 | 9780 | | 720,132.27 | | | | |
| Eagle Peak Charter School | 0000 | 9780 | | | | 720,132.27 | | |
| 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) |
|--|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 857,620.00 | 856,935.00 | 276,058.16 | 856,935.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 499,156.00 | 190,714.00 | 47,679.00 | 190,714.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,374,584.00 | 1,441,705.00 | 465,198.00 | 1,441,705.00 | 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 | | | 2,731,360.00 | 2,489,354.00 | 788,935.16 | 2,489,354.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 82,455.00 | 70,955.00 | 82,455.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 82,455.00 | 70,955.00 | 82,455.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| 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 | 5,070.00 | 5,116.00 | 0.00 | 5,116.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 65,619.00 | 58,891.00 | (6,727.91) | 58,891.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 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% |
| Career Technical Education Incentive Grant Program | 6387 | 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% |
| All Other State Revenue | All Other | 8590 | 176,666.00 | 198,354.00 | 21,688.00 | 198,354.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 247,355.00 | 262,361.00 | 14,960.09 | 262,361.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,000.00 | 6,485.00 | 1,621.31 | 6,485.00 | 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 | | | | | | | | |
| Child Development Parent Fees | | 8673 | 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% |
| 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 | 447,182.00 | 32,744.00 | 371.49 | 32,744.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| Other Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 455,182.00 | 39,229.00 | 1,992.80 | 39,229.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,433,897.00 | 2,873,399.00 | 876,843.05 | 2,873,399.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,140,067.00 | 1,083,684.00 | 306,682.99 | 1,083,684.00 | 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 | 140,805.00 | 140,805.00 | 46,935.04 | 140,805.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,280,872.00 | 1,224,489.00 | 353,618.03 | 1,224,489.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 311,857.00 | 273,924.75 | 89,063.32 | 273,924.75 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 49,000.00 | 48,000.00 | 12,753.00 | 48,000.00 | 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 | 156,848.00 | 137,226.00 | 47,784.02 | 137,226.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 137,732.00 | 44,100.00 | 16,214.79 | 44,100.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 655,437.00 | 503,250.75 | 165,815.13 | 503,250.75 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 419,005.00 | 383,251.00 | 56,237.35 | 383,251.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 66,367.00 | 49,499.86 | 17,514.63 | 49,499.86 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 225,637.00 | 170,278.00 | 47,955.60 | 170,278.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 11,693.00 | 11,413.00 | 293.67 | 11,413.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 35,657.00 | 22,772.00 | 3,986.04 | 22,772.00 | 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 | 3,415.00 | 3,415.00 | 1,024.56 | 3,415.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 761,774.00 | 640,628.86 | 127,011.85 | 640,628.86 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 50.00 | 50.00 | 0.00 | 50.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 11,500.00 | 2,500.00 | 166.70 | 2,500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 104,426.00 | 262,663.01 | 40,738.47 | 262,663.01 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 41,100.00 | 33,100.00 | 0.00 | 33,100.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 157,076.00 | 298,313.01 | 40,905.17 | 298,313.01 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 28,357.00 | 6,607.00 | (779.38) | 6,607.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 7,455.00 | 1,901.00 | 1,199.00 | 1,901.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 15,000.00 | 15,000.00 | 13,946.00 | 15,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 29,900.00 | 29,900.00 | 8,829.97 | 29,900.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 64,765.00 | 63,645.00 | 17,247.33 | 63,645.00 | 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 | 287,617.00 | 308,512.00 | 28,633.50 | 308,512.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 254,990.00 | 118,397.34 | 37,651.51 | 118,397.34 | 0.00 | 0.0% |
| Communications | | 5900 | 10,220.00 | 11,270.00 | 1,519.84 | 11,270.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 698,304.00 | 555,232.34 | 108,247.77 | 555,232.34 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 625.04 | 6.69 | 625.04 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 625.04 | 6.69 | 625.04 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 3,553,463.00 | 3,222,539.00 | 795,604.64 | 3,222,539.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 348,942.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 348,942.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 348,942.00 | 0.00 | | |

| Resource | Description | 2020/21 |
|---------------------------|----------------------------------|-----------------------|
| | | Projected Year Totals |
| 6230 | California Clean Energy Jobs Act | 43,754.16 |
| 6300 | Lottery: Instructional Materials | 15,118.67 |
| Total, Restricted Balance | | <u>58,872.83</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 836,355.00 | 1,130,193.34 | (104,781.90) | 1,130,193.34 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,541,773.00 | 3,977,269.00 | (43,512.00) | 3,977,269.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,497,309.00 | 1,487,318.00 | 145,167.74 | 1,487,318.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,875,437.00 | 6,594,780.34 | (3,126.16) | 6,594,780.34 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,731,211.00 | 2,716,579.00 | 683,121.90 | 2,716,579.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,243,522.00 | 1,207,672.00 | 297,999.20 | 1,207,672.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 1,144,090.00 | 1,155,436.00 | 314,862.53 | 1,155,436.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 411,066.00 | 810,554.81 | 31,969.90 | 810,554.81 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 602,900.00 | 950,621.00 | 92,458.55 | 950,621.00 | 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 | 72,354.00 | 83,337.35 | 18,134.23 | 83,337.35 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,205,143.00 | 6,924,200.16 | 1,438,546.31 | 6,924,200.16 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (329,706.00) | (329,419.82) | (1,441,672.47) | (329,419.82) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (329,706.00) | (329,419.82) | (1,441,672.47) | (329,419.82) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,979,254.06 | 1,979,254.06 | | 1,979,254.06 | 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) | | | 1,979,254.06 | 1,979,254.06 | | 1,979,254.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,979,254.06 | 1,979,254.06 | | 1,979,254.06 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,649,548.06 | 1,649,834.24 | | 1,649,834.24 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 17,026.25 | 13,788.43 | | 13,788.43 | | |
| 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 | 1,632,521.81 | 1,636,045.81 | | 1,636,045.81 | | |
| Adult Education Fund | 0000 | 9780 | 1,632,521.81 | | | | | |
| Adult Education Fund | 0000 | 9780 | | 1,636,045.81 | | | | |
| Adult Education Fund | 0000 | 9780 | | | | 1,636,045.81 | | |
| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 156,254.00 | 244,479.18 | (85,210.78) | 244,479.18 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 680,101.00 | 885,714.16 | (19,571.12) | 885,714.16 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 836,355.00 | 1,130,193.34 | (104,781.90) | 1,130,193.34 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 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% |
| Adult Education Program | 6391 | 8590 | 3,318,420.00 | 3,753,916.00 | 0.00 | 3,753,916.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 223,353.00 | 223,353.00 | (43,512.00) | 223,353.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,541,773.00 | 3,977,269.00 | (43,512.00) | 3,977,269.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,397.00 | 7,406.00 | 1,842.14 | 7,406.00 | 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 | 881,000.00 | 881,000.00 | (16,383.00) | 881,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 596,912.00 | 598,912.00 | 159,708.60 | 598,912.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,497,309.00 | 1,487,318.00 | 145,167.74 | 1,487,318.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 5,875,437.00 | 6,594,780.34 | (3,126.16) | 6,594,780.34 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,950,854.00 | 1,940,923.00 | 459,660.81 | 1,940,923.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 13,000.00 | 13,000.00 | 1,338.40 | 13,000.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 378,899.00 | 385,617.00 | 115,574.69 | 385,617.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 388,458.00 | 377,039.00 | 106,548.00 | 377,039.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,731,211.00 | 2,716,579.00 | 683,121.90 | 2,716,579.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 354,709.00 | 316,380.00 | 54,365.12 | 316,380.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 27,568.00 | 84,767.00 | 25,018.44 | 84,767.00 | 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 | 680,043.00 | 625,314.00 | 176,647.48 | 625,314.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 181,202.00 | 181,211.00 | 41,968.16 | 181,211.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,243,522.00 | 1,207,672.00 | 297,999.20 | 1,207,672.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 406,407.00 | 399,889.00 | 97,721.55 | 399,889.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 190,586.00 | 189,509.00 | 54,471.26 | 189,509.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 116,000.00 | 112,482.00 | 31,573.29 | 112,482.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 321,979.00 | 321,363.00 | 93,159.90 | 321,363.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,727.00 | 1,693.00 | 480.86 | 1,693.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 62,711.00 | 61,121.00 | 21,161.19 | 61,121.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 32,840.00 | 64,813.00 | 9,574.02 | 64,813.00 | 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 | 11,840.00 | 4,566.00 | 6,720.46 | 4,566.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,144,090.00 | 1,155,436.00 | 314,862.53 | 1,155,436.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 73,500.00 | 73,500.00 | 0.00 | 73,500.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 5,491.00 | 5,491.00 | 9,355.98 | 5,491.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 252,066.00 | 651,554.81 | 21,559.20 | 651,554.81 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 80,009.00 | 80,009.00 | 1,054.72 | 80,009.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 411,066.00 | 810,554.81 | 31,969.90 | 810,554.81 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 68,757.00 | 68,757.00 | 2,903.00 | 68,757.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 4,050.00 | 4,050.00 | 600.00 | 4,050.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 2,600.00 | 2,600.00 | 0.00 | 2,600.00 | 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 | 37,310.00 | 37,310.00 | 10,016.17 | 37,310.00 | 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 | 6,379.00 | 6,379.00 | 235.09 | 6,379.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 431,104.00 | 778,825.00 | 78,332.99 | 778,825.00 | 0.00 | 0.0% |
| Communications | | 5900 | 52,700.00 | 52,700.00 | 371.30 | 52,700.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 602,900.00 | 950,621.00 | 92,458.55 | 950,621.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 72,354.00 | 83,337.35 | 18,134.23 | 83,337.35 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 72,354.00 | 83,337.35 | 18,134.23 | 83,337.35 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,205,143.00 | 6,924,200.16 | 1,438,546.31 | 6,924,200.16 | | |

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

| Resource | Description | 2020/21 |
|---------------------------|------------------------|------------------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 13,788.43 |
| Total, Restricted Balance | | <u>13,788.43</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,101,976.00 | 8,101,976.00 | 1,343,189.39 | 8,101,976.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 575,000.00 | 575,000.00 | 107,944.81 | 575,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,843,351.00 | 2,784,813.50 | 13,889.12 | 2,784,813.50 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,520,327.00 | 11,461,789.50 | 1,465,023.32 | 11,461,789.50 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,383,217.00 | 4,132,662.00 | 1,045,284.31 | 4,132,662.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,489,208.00 | 2,541,206.00 | 564,881.19 | 2,541,206.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,157,716.00 | 4,157,716.00 | 172,331.24 | 4,157,716.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 223,567.00 | 228,567.00 | 12,456.31 | 228,567.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 340,000.00 | 340,000.00 | 0.00 | 340,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 67,834.00 | 153,186.21 | 805.59 | 153,186.21 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,661,542.00 | 11,553,337.21 | 1,795,758.64 | 11,553,337.21 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (141,215.00) | (91,547.71) | (330,735.32) | (91,547.71) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (141,215.00) | (91,547.71) | (330,735.32) | (91,547.71) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,440,186.77 | 4,440,186.77 | | 4,440,186.77 | 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) | | | 4,440,186.77 | 4,440,186.77 | | 4,440,186.77 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,440,186.77 | 4,440,186.77 | | 4,440,186.77 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,298,971.77 | 4,348,639.06 | | 4,348,639.06 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 4,298,971.77 | 4,348,639.06 | | 4,348,639.06 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 7,385,000.00 | 7,385,000.00 | 1,343,189.39 | 7,385,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 716,976.00 | 716,976.00 | 0.00 | 716,976.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 8,101,976.00 | 8,101,976.00 | 1,343,189.39 | 8,101,976.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 575,000.00 | 575,000.00 | 107,944.81 | 575,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 575,000.00 | 575,000.00 | 107,944.81 | 575,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 2,755,000.00 | 2,755,000.00 | (3,153.38) | 2,755,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 88,351.00 | 12,026.00 | 3,015.00 | 12,026.00 | 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 | 17,787.50 | 14,027.50 | 17,787.50 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,843,351.00 | 2,784,813.50 | 13,889.12 | 2,784,813.50 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 11,520,327.00 | 11,461,789.50 | 1,465,023.32 | 11,461,789.50 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 3,743,688.00 | 3,465,135.00 | 871,897.49 | 3,465,135.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 380,316.00 | 405,436.00 | 126,772.00 | 405,436.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 169,213.00 | 172,091.00 | 46,614.82 | 172,091.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,383,217.00 | 4,132,662.00 | 1,045,284.31 | 4,132,662.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 777,354.00 | 735,575.00 | 182,560.48 | 735,575.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 330,388.00 | 309,889.00 | 73,651.14 | 309,889.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,088,047.00 | 1,098,138.00 | 242,792.18 | 1,098,138.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,209.00 | 2,095.00 | 499.43 | 2,095.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 97,358.00 | 90,035.00 | 22,097.69 | 90,035.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 151,752.00 | 293,614.00 | 31,520.27 | 293,614.00 | 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 | 42,100.00 | 11,860.00 | 11,760.00 | 11,860.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,489,208.00 | 2,541,206.00 | 564,881.19 | 2,541,206.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 101,000.00 | 101,000.00 | 11,111.43 | 101,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 3,956,716.00 | 3,956,716.00 | 161,219.81 | 3,956,716.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,157,716.00 | 4,157,716.00 | 172,331.24 | 4,157,716.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 8,000.00 | 8,000.00 | 412.40 | 8,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 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 | 10,000.00 | 10,000.00 | 171.93 | 10,000.00 | 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 | 15,200.00 | 20,200.00 | 7,095.20 | 20,200.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 184,367.00 | 184,367.00 | 3,936.78 | 184,367.00 | 0.00 | 0.0% |
| Communications | | 5900 | 5,000.00 | 5,000.00 | 840.00 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 223,567.00 | 228,567.00 | 12,456.31 | 228,567.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 340,000.00 | 340,000.00 | 0.00 | 340,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 67,834.00 | 153,186.21 | 805.59 | 153,186.21 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 67,834.00 | 153,186.21 | 805.59 | 153,186.21 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,661,542.00 | 11,553,337.21 | 1,795,758.64 | 11,553,337.21 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 2,379,680.12 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cer | 1,968,958.94 |
| Total, Restricted Balance | | 4,348,639.06 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 645,296.00 | 212,487.00 | 53,121.66 | 212,487.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 645,296.00 | 212,487.00 | 53,121.66 | 212,487.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 653,983.00 | 522,889.00 | 170,239.12 | 522,889.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 278,259.00 | 226,175.00 | 71,381.72 | 226,175.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 1,234,634.00 | 978,995.39 | 1,234,634.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 2,138,060.00 | 1,331,663.16 | 2,138,060.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 12,626,200.10 | 6,162,468.75 | 12,626,200.10 | 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 | | | 932,242.00 | 16,747,958.10 | 8,714,748.14 | 16,747,958.10 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (286,946.00) | (16,535,471.10) | (8,661,626.48) | (16,535,471.10) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (286,946.00) | (16,535,471.10) | (8,661,626.48) | (16,535,471.10) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 58,127,277.48 | 58,127,277.48 | | 58,127,277.48 | 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) | | | 58,127,277.48 | 58,127,277.48 | | 58,127,277.48 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 58,127,277.48 | 58,127,277.48 | | 58,127,277.48 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 57,840,331.48 | 41,591,806.38 | | 41,591,806.38 | | |
| 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 | 57,840,331.48 | 41,591,806.38 | | 41,591,806.38 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 645,296.00 | 212,487.00 | 53,121.66 | 212,487.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 645,296.00 | 212,487.00 | 53,121.66 | 212,487.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 645,296.00 | 212,487.00 | 53,121.66 | 212,487.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 128,201.00 | 1,653.00 | 1,652.82 | 1,653.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 426,350.00 | 422,587.00 | 136,225.83 | 422,587.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 99,432.00 | 98,649.00 | 32,360.47 | 98,649.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 653,983.00 | 522,889.00 | 170,239.12 | 522,889.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 136,383.00 | 108,221.00 | 35,222.91 | 108,221.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 50,360.00 | 39,667.00 | 12,689.04 | 39,667.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 60,288.00 | 49,846.00 | 15,939.52 | 49,846.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 329.00 | 259.00 | 82.91 | 259.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 14,496.00 | 11,407.00 | 3,649.18 | 11,407.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 11,531.00 | 15,711.00 | 2,734.16 | 15,711.00 | 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 | 4,872.00 | 1,064.00 | 1,064.00 | 1,064.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 278,259.00 | 226,175.00 | 71,381.72 | 226,175.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 1,234,634.00 | 978,995.39 | 1,234,634.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 1,234,634.00 | 978,995.39 | 1,234,634.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 2,057,113.00 | 1,303,145.16 | 2,057,113.00 | 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 | 79,947.00 | 28,518.00 | 79,947.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 2,138,060.00 | 1,331,663.16 | 2,138,060.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 13,400.00 | 11,047.63 | 13,400.00 | 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 | 12,590,180.10 | 6,151,421.12 | 12,590,180.10 | 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 | 22,620.00 | 0.00 | 22,620.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 12,626,200.10 | 6,162,468.75 | 12,626,200.10 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 932,242.00 | 16,747,958.10 | 8,714,748.14 | 16,747,958.10 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 41,591,806.38 |
| Total, Restricted Balance | | 41,591,806.38 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 922,700.00 | 884,851.00 | 373,666.27 | 884,851.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 922,700.00 | 884,851.00 | 373,666.27 | 884,851.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,572.00 | 86,122.00 | 35,331.60 | 86,122.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 223,395.00 | 209,130.00 | 223,395.00 | 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 | | | 22,572.00 | 309,517.00 | 244,461.60 | 309,517.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 900,128.00 | 575,334.00 | 129,204.67 | 575,334.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 900,128.00 | 575,334.00 | 129,204.67 | 575,334.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,949,212.74 | 12,949,212.74 | | 12,949,212.74 | 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) | | | 12,949,212.74 | 12,949,212.74 | | 12,949,212.74 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,949,212.74 | 12,949,212.74 | | 12,949,212.74 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,849,340.74 | 13,524,546.74 | | 13,524,546.74 | | |
| 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 | 2,827,666.34 | 2,789,747.34 | | 2,789,747.34 | | |
| 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 | 11,021,674.40 | 10,734,799.40 | | 10,734,799.40 | | |
| Developer Fee Fund | 0000 | 9780 | 11,021,674.40 | | | | | |
| Developer Fee Fund | 0000 | 9780 | | 10,734,799.40 | | | | |
| Developer Fee Fund | 0000 | 9780 | | | | 10,734,799.40 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 172,700.00 | 74,851.00 | 18,727.05 | 74,851.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 750,000.00 | 810,000.00 | 354,939.22 | 810,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 922,700.00 | 884,851.00 | 373,666.27 | 884,851.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 922,700.00 | 884,851.00 | 373,666.27 | 884,851.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 63,480.00 | 35,319.60 | 63,480.00 | 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 | 22,500.00 | 22,500.00 | 0.00 | 22,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 72.00 | 142.00 | 12.00 | 142.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,572.00 | 86,122.00 | 35,331.60 | 86,122.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 223,395.00 | 209,130.00 | 223,395.00 | 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 | 223,395.00 | 209,130.00 | 223,395.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 22,572.00 | 309,517.00 | 244,461.60 | 309,517.00 | | |

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

| Resource | Description | 2020/21 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 2,789,747.34 |
| Total, Restricted Balance | | <u>2,789,747.34</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 43,440.00 | 19,044.00 | 4,771.57 | 19,044.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 43,440.00 | 19,044.00 | 4,771.57 | 19,044.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 28,971.00 | 28,665.00 | 9,351.24 | 28,665.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 17,675.00 | 18,525.00 | 5,778.64 | 18,525.00 | 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 | 2.00 | 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 | | | 46,646.00 | 47,190.00 | 15,131.88 | 47,190.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,206.00) | (28,146.00) | (10,360.31) | (28,146.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,206.00) | (28,146.00) | (10,360.31) | (28,146.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,484,284.69 | 3,484,284.69 | | 3,484,284.69 | 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) | | | 3,484,284.69 | 3,484,284.69 | | 3,484,284.69 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,484,284.69 | 3,484,284.69 | | 3,484,284.69 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,481,078.69 | 3,456,138.69 | | 3,456,138.69 | | |
| 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 | 3,481,078.69 | 3,456,138.69 | | 3,456,138.69 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 43,440.00 | 19,044.00 | 4,771.57 | 19,044.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 43,440.00 | 19,044.00 | 4,771.57 | 19,044.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 43,440.00 | 19,044.00 | 4,771.57 | 19,044.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 28,971.00 | 28,665.00 | 9,351.24 | 28,665.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 28,971.00 | 28,665.00 | 9,351.24 | 28,665.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 5,997.00 | 5,934.00 | 1,935.72 | 5,934.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,216.00 | 2,178.00 | 700.12 | 2,178.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,036.00 | 8,325.00 | 2,678.92 | 8,325.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 14.00 | 14.00 | 4.60 | 14.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 638.00 | 626.00 | 201.32 | 626.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 774.00 | 1,448.00 | 257.96 | 1,448.00 | 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 | | | 17,675.00 | 18,525.00 | 5,778.64 | 18,525.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 2.00 | 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 | 2.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 46,646.00 | 47,190.00 | 15,131.88 | 47,190.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | | | | | | | |
| From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 7710 | State School Facilities Projects | 3,456,138.69 |
| Total, Restricted Balance | | <u>3,456,138.69</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,228.00 | 4,098.00 | 1,024.56 | 4,098.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 25,228.00 | 4,098.00 | 1,024.56 | 4,098.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 618,016.00 | 567,855.00 | 153,390.10 | 567,855.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 351,175.00 | 363,889.00 | 99,471.87 | 363,889.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 140,364.00 | 140,363.63 | 140,364.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 42,916.00 | 11,686.25 | 42,916.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 585,042.00 | 146,723.60 | 585,042.00 | 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 | | | 969,191.00 | 1,700,066.00 | 551,635.45 | 1,700,066.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (943,963.00) | (1,695,968.00) | (550,610.89) | (1,695,968.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,320,731.00 | 1,320,731.00 | 0.00 | 1,320,731.00 | 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 | | | 1,320,731.00 | 1,320,731.00 | 0.00 | 1,320,731.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 376,768.00 | (375,237.00) | (550,610.89) | (375,237.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,713,804.93 | 1,713,804.93 | | 1,713,804.93 | 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) | | | 1,713,804.93 | 1,713,804.93 | | 1,713,804.93 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,713,804.93 | 1,713,804.93 | | 1,713,804.93 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,090,572.93 | 1,338,567.93 | | 1,338,567.93 | | |
| 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 | 2,090,572.93 | 1,338,567.93 | | 1,338,567.93 | | |
| Measure A Operating Fund | 0000 | 9780 | 2,090,572.93 | | | | | |
| Measure A Operating Fund | 0000 | 9780 | | 1,338,567.93 | | | | |
| Measure A Operating Fund | 0000 | 9780 | | | | 1,338,567.93 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 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 | 25,228.00 | 4,098.00 | 1,024.56 | 4,098.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,228.00 | 4,098.00 | 1,024.56 | 4,098.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 25,228.00 | 4,098.00 | 1,024.56 | 4,098.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 527,894.00 | 465,410.00 | 119,888.33 | 465,410.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 13,144.00 | 4,282.45 | 13,144.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 90,122.00 | 89,301.00 | 29,219.32 | 89,301.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 618,016.00 | 567,855.00 | 153,390.10 | 567,855.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 128,105.00 | 122,163.00 | 35,955.58 | 122,163.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 47,343.00 | 42,455.00 | 10,748.10 | 42,455.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 142,196.00 | 151,652.00 | 44,015.29 | 151,652.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 310.00 | 278.00 | 70.32 | 278.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 13,615.00 | 12,210.00 | 3,090.97 | 12,210.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 18,766.00 | 34,658.00 | 5,311.61 | 34,658.00 | 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 | 840.00 | 473.00 | 280.00 | 473.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 351,175.00 | 363,889.00 | 99,471.87 | 363,889.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 140,364.00 | 140,363.63 | 140,364.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 140,364.00 | 140,363.63 | 140,364.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 22,916.00 | 0.00 | 22,916.00 | 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 | 20,000.00 | 11,686.25 | 20,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 42,916.00 | 11,686.25 | 42,916.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 585,042.00 | 146,723.60 | 585,042.00 | 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 | 585,042.00 | 146,723.60 | 585,042.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 969,191.00 | 1,700,066.00 | 551,635.45 | 1,700,066.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,320,731.00 | 1,320,731.00 | 0.00 | 1,320,731.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,320,731.00 | 1,320,731.00 | 0.00 | 1,320,731.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,320,731.00 | 1,320,731.00 | 0.00 | 1,320,731.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,421,960.00 | 1,421,960.00 | 476,968.89 | 1,421,960.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 161,704.00 | 161,704.00 | 124.16 | 161,704.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 46,991,658.00 | 46,876,759.00 | 42,082,472.63 | 46,876,759.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 48,575,322.00 | 48,460,423.00 | 42,559,565.68 | 48,460,423.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 43,874,637.50 | 43,874,637.50 | 35,208,487.15 | 43,874,637.50 | 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 | | | 43,874,637.50 | 43,874,637.50 | 35,208,487.15 | 43,874,637.50 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,700,684.50 | 4,585,785.50 | 7,351,078.53 | 4,585,785.50 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,700,684.50 | 4,585,785.50 | 7,351,078.53 | 4,585,785.50 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,174,818.65 | 38,174,818.65 | | 38,174,818.65 | 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) | | | 38,174,818.65 | 38,174,818.65 | | 38,174,818.65 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,174,818.65 | 38,174,818.65 | | 38,174,818.65 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,875,503.15 | 42,760,604.15 | | 42,760,604.15 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 42,875,503.15 | 42,760,604.15 | | 42,760,604.15 | | |
| Measure C Debt Service Fund | 0000 | 9780 | 36,862,649.84 | | | | | |
| Measure J Debt Service Fund | 0000 | 9780 | 6,012,853.31 | | | | | |
| Measure C Debt Service Fund | 0000 | 9780 | | 36,747,750.84 | | | | |
| Measure J Debt Service Fund | 0000 | 9780 | | 6,012,853.31 | | | | |
| Measure C Debt Service Fund | 0000 | 9780 | | | | 36,747,750.84 | | |
| Measure J Debt Service Fund | 0000 | 9780 | | | | 6,012,853.31 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 1,421,960.00 | 1,421,960.00 | 476,968.89 | 1,421,960.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,421,960.00 | 1,421,960.00 | 476,968.89 | 1,421,960.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 161,704.00 | 161,704.00 | 0.00 | 161,704.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 124.16 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 161,704.00 | 161,704.00 | 124.16 | 161,704.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 45,106,101.00 | 45,058,193.31 | 40,499,088.72 | 45,058,193.31 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 1,171,516.00 | 1,171,516.00 | 1,145,186.90 | 1,171,516.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 13,443.48 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 537,249.00 | 585,156.69 | 409,280.33 | 585,156.69 | 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 | 176,792.00 | 61,893.00 | 15,473.20 | 61,893.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 46,991,658.00 | 46,876,759.00 | 42,082,472.63 | 46,876,759.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 48,575,322.00 | 48,460,423.00 | 42,559,565.68 | 48,460,423.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 27,350,603.00 | 27,350,603.00 | 26,590,602.90 | 27,350,603.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 16,524,034.50 | 16,524,034.50 | 8,617,884.25 | 16,524,034.50 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 43,874,637.50 | 43,874,637.50 | 35,208,487.15 | 43,874,637.50 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 43,874,637.50 | 43,874,637.50 | 35,208,487.15 | 43,874,637.50 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,549,073.00 | 6,524,250.00 | 6,519,128.43 | 6,524,250.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,549,073.00 | 6,524,250.00 | 6,519,128.43 | 6,524,250.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 5,172,378.00 | 5,172,378.00 | 4,606,575.00 | 5,172,378.00 | 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 | | | 5,172,378.00 | 5,172,378.00 | 4,606,575.00 | 5,172,378.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,376,695.00 | 1,351,872.00 | 1,912,553.43 | 1,351,872.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,452,500.00 | 2,452,500.00 | 2,030,855.93 | 2,452,500.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,773,231.00 | 3,773,231.00 | 2,030,855.93 | 3,773,231.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 31,813.00 | 31,813.00 | 0.00 | 31,813.00 | 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 | | | (1,288,918.00) | (1,288,918.00) | 0.00 | (1,288,918.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 87,777.00 | 62,954.00 | 1,912,553.43 | 62,954.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,673,495.53 | 6,673,495.53 | | 6,673,495.53 | 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) | | | 6,673,495.53 | 6,673,495.53 | | 6,673,495.53 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,673,495.53 | 6,673,495.53 | | 6,673,495.53 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,761,272.53 | 6,736,449.53 | | 6,736,449.53 | | |
| 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 | 6,761,272.53 | 6,736,449.53 | | 6,736,449.53 | | |
| Measure A Debt Service Fund | 0000 | 9780 | 6,687,714.36 | | | | | |
| Certificate of Participation Debt Service Fund | 0000 | 9780 | 73,558.17 | | | | | |
| Measure A Debt Service Fund | 0000 | 9780 | | 6,662,891.36 | | | | |
| Certificate of Participation Debt Service Fund | 0000 | 9780 | | 73,558.17 | | | | |
| Measure A Debt Service Fund | 0000 | 9780 | | | | 6,662,891.36 | | |
| Certificate of Participation Debt Service Fund | 0000 | 9780 | | | | 73,558.17 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 6,498,503.00 | 6,498,503.00 | 6,513,081.44 | 6,498,503.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,570.00 | 25,747.00 | 6,046.99 | 25,747.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,549,073.00 | 6,524,250.00 | 6,519,128.43 | 6,524,250.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,549,073.00 | 6,524,250.00 | 6,519,128.43 | 6,524,250.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 3,955,000.00 | 2,385,000.00 | 2,385,000.00 | 2,385,000.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 1,217,378.00 | 334,878.00 | 190,700.00 | 334,878.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 882,500.00 | 460,875.00 | 882,500.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 1,570,000.00 | 1,570,000.00 | 1,570,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,172,378.00 | 5,172,378.00 | 4,606,575.00 | 5,172,378.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,172,378.00 | 5,172,378.00 | 4,606,575.00 | 5,172,378.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 2,452,500.00 | 2,452,500.00 | 2,030,855.93 | 2,452,500.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,452,500.00 | 2,452,500.00 | 2,030,855.93 | 2,452,500.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 3,773,231.00 | 3,773,231.00 | 2,030,855.93 | 3,773,231.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,773,231.00 | 3,773,231.00 | 2,030,855.93 | 3,773,231.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 31,813.00 | 31,813.00 | 0.00 | 31,813.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 31,813.00 | 31,813.00 | 0.00 | 31,813.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,288,918.00) | (1,288,918.00) | 0.00 | (1,288,918.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,200.00 | 323.00 | 80.79 | 323.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,200.00 | 323.00 | 80.79 | 323.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,200.00 | 323.00 | 80.79 | 323.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 1,200.00 | 323.00 | 80.79 | 323.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 58,993.08 | 58,993.08 | | 58,993.08 | 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) | | | 58,993.08 | 58,993.08 | | 58,993.08 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 58,993.08 | 58,993.08 | | 58,993.08 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 60,193.08 | 59,316.08 | | 59,316.08 | | |
| 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 | 60,193.08 | 59,316.08 | | 59,316.08 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,200.00 | 323.00 | 80.79 | 323.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,200.00 | 323.00 | 80.79 | 323.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,200.00 | 323.00 | 80.79 | 323.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 EXPENSES | | | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|---|--|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 29,161.89 | 29,254.21 | 28,008.00 | 29,254.21 | 0.00 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 29,161.89 | 29,254.21 | 28,008.00 | 29,254.21 | 0.00 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 21.47 | 20.93 | 20.93 | 20.93 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 1.82 | 1.82 | 1.82 | 1.82 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 23.29 | 22.75 | 22.75 | 22.75 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 29,185.18 | 29,276.96 | 28,030.75 | 29,276.96 | 0.00 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 327.27 | 303.43 | 303.43 | 303.43 | 0.00 | 0% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 327.27 | 303.43 | 303.43 | 303.43 | 0.00 | 0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 327.27 | 303.43 | 303.43 | 303.43 | 0.00 | 0% |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | October | | | | | | | | | |
| A. BEGINNING CASH | | | 41,739,103.00 | 30,367,985.00 | 21,530,989.00 | 24,757,558.00 | 18,618,937.00 | 10,694,628.00 | 32,376,973.00 | 14,984,073.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 6,196,505.00 | 6,196,505.00 | 15,199,612.00 | 11,153,709.00 | 11,153,709.00 | 15,519,103.00 | 11,473,200.00 | 5,392,395.00 |
| Property Taxes | 8020-8079 | | 156,910,265.00 | 0.00 | 0.00 | 4,190,526.00 | (1,832,200.00) | (4,369,700.00) | 157,600.00 | (120,800.00) |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (2,337,469.00) | (1,038,875.00) | (1,038,875.00) | (1,038,875.00) | (1,232,900.00) | (1,232,900.00) | (1,232,900.00) |
| Federal Revenue | 8100-8299 | | (7,727,044.00) | 1,188,281.00 | 15,659,906.00 | 2,230,436.00 | 5,475,600.00 | 2,237,542.00 | 5,918,400.00 | 473,900.00 |
| Other State Revenue | 8300-8599 | | (520,309.00) | 2,035,750.00 | 6,633,491.00 | 2,263,084.00 | 4,653,500.00 | 2,707,600.00 | 2,940,000.00 | 10,400.00 |
| Other Local Revenue | 8600-8799 | | (2,638,460.00) | 758,417.00 | 1,100,650.00 | 709,726.00 | 1,219,300.00 | 1,428,600.00 | 1,193,200.00 | 924,500.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 152,220,957.00 | 7,841,484.00 | 37,554,784.00 | 19,508,606.00 | 19,631,034.00 | 16,290,245.00 | 20,449,500.00 | 5,447,495.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 442,048.00 | 12,965,910.00 | 12,976,806.00 | 13,217,681.00 | 13,170,797.00 | 12,224,800.00 | 16,068,400.00 | 13,743,400.00 |
| Classified Salaries | 2000-2999 | | 1,602,730.00 | 3,652,186.00 | 4,096,699.00 | 4,013,449.00 | 4,559,152.00 | 5,290,800.00 | 5,065,700.00 | 5,031,800.00 |
| Employee Benefits | 3000-3999 | | 2,797,143.00 | 6,437,291.00 | 6,592,639.00 | 6,681,779.00 | 6,925,791.00 | 7,042,600.00 | 8,520,500.00 | 7,673,700.00 |
| Books and Supplies | 4000-4999 | | 68,769.00 | 337,591.00 | 389,683.00 | 254,541.00 | 662,495.00 | 3,167,300.00 | 4,907,300.00 | 2,678,000.00 |
| Services | 5000-5999 | | 1,722,153.00 | 1,973,717.00 | 1,455,374.00 | 2,831,591.00 | 3,631,148.00 | 5,788,800.00 | 5,329,700.00 | 6,212,800.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 146,947.00 | 41,178.00 | 27,318.00 | 67,460.00 | 693,400.00 | 1,349,100.00 | 311,500.00 |
| Other Outgo | 7000-7499 | | (3,888.00) | 149,090.00 | 150,156.00 | (5,868.00) | 112,900.00 | (13,700.00) | (54,900.00) | (56,400.00) |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 6,628,955.00 | 25,662,732.00 | 25,702,535.00 | 27,020,491.00 | 29,129,743.00 | 34,194,000.00 | 41,185,800.00 | 35,594,800.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | (5,428.00) | 1,064.00 | | (3,386.00) | 886.00 | (30,100.00) | 10,100.00 | 139,300.00 |
| Accounts Receivable | 9200-9299 | | 22,756,395.00 | (683.00) | 22,834.00 | (5,476.00) | (11,654.00) | (1,900.00) | (100.00) | |
| Due From Other Funds | 9310 | | 36,926.00 | | | | | | | |
| Stores | 9320 | | (7,264.00) | 24,436.00 | 14,807.00 | (9,168.00) | 8,968.00 | 116,700.00 | (101,900.00) | 67,300.00 |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | (156,904,815.00) | | | | 542,600.00 | 39,983,500.00 | 806,200.00 | (3,200.00) |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | | 0.00 | (134,124,186.00) | 24,817.00 | 37,641.00 | (18,030.00) | 540,800.00 | 40,068,200.00 | 714,300.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 21,583,150.00 | (8,959,435.00) | 7,923,321.00 | (1,391,294.00) | (1,033,600.00) | 482,100.00 | (2,629,100.00) | (1,580,300.00) |
| Due To Other Funds | 9610 | | 120,764.00 | | 740,000.00 | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | 1,135,020.00 | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | | 0.00 | 22,838,934.00 | (8,959,435.00) | 8,663,321.00 | (1,391,294.00) | 482,100.00 | (2,629,100.00) | (1,580,300.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 0.00 | (156,963,120.00) | 8,984,252.00 | (8,625,680.00) | 1,373,264.00 | 39,586,100.00 | 3,343,400.00 | 1,783,700.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (11,371,118.00) | (8,836,996.00) | 3,226,569.00 | (6,138,621.00) | (7,924,309.00) | 21,682,345.00 | (17,392,900.00) | (28,363,605.00) |
| F. ENDING CASH (A + E) | | | 30,367,985.00 | 21,530,989.00 | 24,757,558.00 | 18,618,937.00 | 10,694,628.00 | 32,376,973.00 | 14,984,073.00 | (13,379,532.00) |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|-----------------|-----------------|-----------------|-----------------|---------------|-------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | October | | | | | | | | |
| A. BEGINNING CASH | | (13,379,532.00) | (35,992,567.00) | (38,217,505.00) | (40,574,243.00) | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 2,065,162.00 | 2,065,162.00 | 2,065,162.00 | 0.00 | 38,999,969.00 | | 127,480,193.00 | 127,480,193.00 |
| Property Taxes | 8020-8079 | (92,500.00) | 1,882,700.00 | 23,014,900.00 | (16,662,477.00) | | | 163,078,314.00 | 163,078,314.00 |
| Miscellaneous Funds | 8080-8099 | (1,232,900.00) | (1,232,900.00) | (1,232,900.00) | (847,437.00) | | | (13,698,931.00) | (13,698,931.00) |
| Federal Revenue | 8100-8299 | 2,412,742.00 | 557,400.00 | 111,800.00 | 14,055,371.00 | | | 42,594,334.00 | 42,594,333.60 |
| Other State Revenue | 8300-8599 | 5,839,061.00 | 2,833,900.00 | 3,045,600.00 | 22,154,097.00 | | | 54,596,174.00 | 54,596,173.85 |
| Other Local Revenue | 8600-8799 | 848,400.00 | 535,800.00 | 1,252,700.00 | 4,243,468.00 | | | 11,576,301.00 | 11,576,301.17 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 9,839,965.00 | 6,642,062.00 | 28,257,262.00 | 22,943,022.00 | 38,999,969.00 | 0.00 | 385,626,385.00 | 385,626,384.62 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 14,137,600.00 | 14,048,600.00 | 13,775,600.00 | 14,328,545.00 | | | 151,100,187.00 | 151,100,186.84 |
| Classified Salaries | 2000-2999 | 5,184,600.00 | 4,875,800.00 | 4,716,400.00 | 5,623,170.00 | | | 53,712,486.00 | 53,712,486.16 |
| Employee Benefits | 3000-3999 | 7,767,200.00 | 7,725,100.00 | 7,684,000.00 | 30,703,675.00 | | | 106,551,418.00 | 106,551,418.35 |
| Books and Supplies | 4000-4999 | 1,608,000.00 | 1,841,100.00 | 1,215,500.00 | 8,943,290.00 | | | 26,073,569.00 | 26,073,568.65 |
| Services | 5000-5999 | 3,850,000.00 | 5,023,100.00 | 5,316,800.00 | 13,994,361.00 | | | 57,129,544.00 | 57,129,543.84 |
| Capital Outlay | 6000-6599 | 33,700.00 | 781,300.00 | 691,400.00 | 470,114.00 | | | 4,613,417.00 | 4,613,416.73 |
| Other Outgo | 7000-7499 | 890,800.00 | (40,100.00) | 62,700.00 | 891,203.00 | | | 2,081,993.00 | 2,081,993.40 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 33,471,900.00 | 34,254,900.00 | 33,462,400.00 | 74,954,358.00 | 0.00 | 0.00 | 401,262,614.00 | 401,262,613.97 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (3,000.00) | 23,200.00 | (52,100.00) | 219,464.00 | | | 300,000.00 | |
| Accounts Receivable | 9200-9299 | (800.00) | (700.00) | (700.00) | (21,257,216.00) | | | 1,500,000.00 | |
| Due From Other Funds | 9310 | | | | (36,926.00) | | | 0.00 | |
| Stores | 9320 | (41,000.00) | (44,700.00) | 87,400.00 | (125,579.00) | | | (10,000.00) | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | 125,600.00 | 27,743,000.00 | (1,656,600.00) | 89,363,715.00 | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 80,800.00 | 27,720,800.00 | (1,622,000.00) | 68,163,458.00 | 0.00 | 0.00 | 1,790,000.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (938,100.00) | 2,332,900.00 | (4,470,400.00) | (11,769,239.00) | | | (449,997.00) | |
| Due To Other Funds | 9610 | | | | (860,764.00) | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | 935,020.00 | | | 2,070,040.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (938,100.00) | 2,332,900.00 | (4,470,400.00) | (11,694,983.00) | 0.00 | 0.00 | 1,620,043.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 1,018,900.00 | 25,387,900.00 | 2,848,400.00 | 79,858,441.00 | 0.00 | 0.00 | 169,957.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (22,613,035.00) | (2,224,938.00) | (2,356,738.00) | 27,847,105.00 | 38,999,969.00 | 0.00 | (15,466,272.00) | (15,636,229.35) |
| F. ENDING CASH (A + E) | | (35,992,567.00) | (38,217,505.00) | (40,574,243.00) | (12,727,138.00) | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 26,272,831.00 | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2020-21 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 404,485,152.97 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 42,722,096.70 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 4,600,416.73 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 308,436.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 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) | | | | 4,908,852.73 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 91,547.71 |
| 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) | | | | 356,945,751.25 |

| 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)* | | 29,446.85 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,121.70 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 348,580,655.95 | 11,837.57 |
| 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) | 348,580,655.95 | 11,837.57 |
| B. Required effort (Line A.2 times 90%) | 313,722,590.36 | 10,653.81 |
| C. Current year expenditures (Line I.E and Line II.B) | 356,945,751.25 | 12,121.70 |
| 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) 9,976,485.57
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) 293,959,154.33

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) 3.39%

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) | 11,925,613.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 3,971,816.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 52,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 40,094.20 |
| 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) | 1,169,908.51 |
| 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) | 4,903.47 |
| 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) | 17,164,335.18 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 7,213,816.50 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 24,378,151.68 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 242,444,959.51 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 41,864,626.98 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 41,329,655.53 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,366,941.36 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 750.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 2,430,992.27 |
| 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) | 460,040.58 |
| 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) | 279,180.12 |
| 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) | 33,340,666.93 |
| 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) | 177,762.88 |
| 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) | 6,840,862.81 |
| 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) | 7,103,435.00 |
| 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) | 377,639,873.97 |

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

| | |
|-------------------------------|-------|
| (Line A8 divided by Line B19) | 4.55% |
|-------------------------------|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19) | 6.46% |
|---|-------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>17,164,335.18</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(4,399,212.53)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (1.47%) times Part III, Line B19); zero if negative | <u>7,213,816.50</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.47%) times Part III, Line B19) or (the highest rate used to recover costs from any program (1.47%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>7,213,816.50</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>7,213,816.50</u> |

Approved indirect cost rate: 1.47%
Highest rate used in any program: 1.47%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 5,897,830.82 | 86,698.10 | 1.47% |
| 01 | 3182 | 1,592,064.96 | 23,403.35 | 1.47% |
| 01 | 3210 | 4,429,584.00 | 65,114.00 | 1.47% |
| 01 | 3215 | 1,929,898.49 | 28,369.51 | 1.47% |
| 01 | 3310 | 6,856,977.43 | 100,797.57 | 1.47% |
| 01 | 3311 | 110,000.99 | 1,617.01 | 1.47% |
| 01 | 3315 | 232,546.57 | 3,418.43 | 1.47% |
| 01 | 3327 | 340,510.50 | 5,005.50 | 1.47% |
| 01 | 3345 | 1,335.37 | 19.63 | 1.47% |
| 01 | 3385 | 159,123.88 | 2,339.12 | 1.47% |
| 01 | 3395 | 14,389.47 | 211.53 | 1.47% |
| 01 | 3550 | 176,041.00 | 2,588.00 | 1.47% |
| 01 | 4035 | 811,704.00 | 11,932.04 | 1.47% |
| 01 | 4127 | 614,331.98 | 9,031.00 | 1.47% |
| 01 | 4201 | 157,870.00 | 2,321.00 | 1.47% |
| 01 | 4203 | 1,352,154.93 | 19,876.32 | 1.47% |
| 01 | 5245 | 214,651.96 | 3,155.38 | 1.47% |
| 01 | 5610 | 468,602.31 | 6,888.45 | 1.47% |
| 01 | 6010 | 876,652.36 | 12,886.79 | 1.47% |
| 01 | 6011 | 59,082.02 | 868.51 | 1.47% |
| 01 | 6385 | 324,900.95 | 4,776.04 | 1.47% |
| 01 | 6386 | 16,227.46 | 238.54 | 1.47% |
| 01 | 6387 | 1,401,197.02 | 20,597.60 | 1.47% |
| 01 | 6388 | 175,345.58 | 2,577.58 | 1.47% |
| 01 | 6500 | 59,839,660.17 | 879,643.00 | 1.47% |
| 01 | 6510 | 122,875.73 | 1,806.27 | 1.47% |
| 01 | 6512 | 1,871,805.46 | 27,515.54 | 1.47% |
| 01 | 6520 | 370,476.16 | 5,446.00 | 1.47% |
| 01 | 7220 | 580,745.94 | 8,536.75 | 1.47% |
| 01 | 7311 | 148,229.49 | 2,178.97 | 1.47% |
| 01 | 7388 | 366,762.58 | 5,391.41 | 1.47% |
| 01 | 7420 | 2,346,068.79 | 34,487.21 | 1.47% |
| 01 | 7510 | 838,612.73 | 12,327.61 | 1.47% |
| 01 | 8150 | 13,787,413.73 | 202,674.98 | 1.47% |
| 01 | 9010 | 9,677,356.99 | 58,627.29 | 0.61% |
| 09 | 3215 | 11,333.40 | 166.60 | 1.47% |
| 09 | 7311 | 773.69 | 11.37 | 1.47% |
| 09 | 7510 | 30,412.67 | 447.07 | 1.47% |
| 11 | 3555 | 44,661.30 | 656.52 | 1.47% |
| 11 | 5810 | 463,811.28 | 2,885.26 | 0.62% |
| 11 | 6391 | 3,699,532.87 | 54,383.13 | 1.47% |
| 13 | 5310 | 10,691,870.00 | 147,771.00 | 1.38% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 13 | 5320 | 368,281.00 | 5,415.21 | 1.47% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 276,859,576.00 | -0.09% | 276,599,210.00 | -2.74% | 269,032,673.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 5,870,170.00 | 0.00% | 5,870,170.00 | 0.00% | 5,870,170.00 |
| 4. Other Local Revenues | 8600-8799 | 3,402,163.96 | 0.00% | 3,402,164.00 | 0.00% | 3,402,164.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (65,318,073.00) | 2.71% | (67,086,882.00) | 3.93% | (69,720,087.00) |
| 6. Total (Sum lines A1 thru A5c) | | 220,813,836.96 | -0.92% | 218,784,662.00 | -4.66% | 208,584,920.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 114,621,646.89 | | 115,672,698.89 |
| b. Step & Column Adjustment | | | | 1,719,300.00 | | 1,735,100.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (668,248.00) | | (678,272.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 114,621,646.89 | 0.92% | 115,672,698.89 | 0.91% | 116,729,526.89 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 29,327,773.04 | | 29,767,673.04 |
| b. Step & Column Adjustment | | | | 439,900.00 | | 446,500.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 29,327,773.04 | 1.50% | 29,767,673.04 | 1.50% | 30,214,173.04 |
| 3. Employee Benefits | 3000-3999 | 60,410,660.08 | 4.58% | 63,174,578.00 | 9.28% | 69,036,028.00 |
| 4. Books and Supplies | 4000-4999 | 6,563,928.08 | -12.96% | 5,713,321.00 | 1.87% | 5,820,160.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,124,411.05 | -4.99% | 15,319,223.00 | 1.87% | 15,605,692.00 |
| 6. Capital Outlay | 6000-6999 | 663,114.00 | 1.59% | 673,658.00 | 1.59% | 684,399.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 308,436.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,890,514.63) | 152.37% | (4,771,179.00) | 0.64% | (4,801,698.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 226,129,454.51 | -0.26% | 225,549,972.93 | 3.43% | 233,288,280.93 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (5,315,617.55) | | (6,765,310.93) | | (24,703,360.93) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 29,784,252.61 | | 24,468,635.06 | | 17,703,324.13 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 24,468,635.06 | | 17,703,324.13 | | (7,000,036.80) |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 712,000.00 | | 712,000.00 | | 712,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 11,718,756.06 | | 5,951,028.12 | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,037,879.00 | | 11,040,296.01 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,712,036.80) |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 24,468,635.06 | | 17,703,324.13 | | (7,000,036.80) |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,037,879.00 | | 11,040,296.01 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,712,036.80) |
| (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) | | 12,037,879.00 | | 11,040,296.01 | | (7,712,036.80) |
| 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. | | | | | | |
| The Other Adjustments are natural attrition of FTE to address the anticipated decline in enrollment. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 42,594,333.60 | -59.02% | 17,455,621.00 | 0.00% | 17,455,621.00 |
| 3. Other State Revenues | 8300-8599 | 48,726,003.85 | -7.91% | 44,869,908.00 | 0.00% | 44,869,908.00 |
| 4. Other Local Revenues | 8600-8799 | 8,174,137.21 | 0.00% | 8,174,137.00 | 0.00% | 8,174,137.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 65,318,073.00 | 2.71% | 67,086,882.00 | 3.93% | 69,720,087.00 |
| 6. Total (Sum lines A1 thru A5c) | | 164,812,547.66 | -16.52% | 137,586,548.00 | 1.91% | 140,219,753.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 36,478,539.95 | | 36,333,459.95 |
| b. Step & Column Adjustment | | | | 403,300.00 | | 409,400.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (548,380.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 36,478,539.95 | -0.40% | 36,333,459.95 | 1.13% | 36,742,859.95 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 24,384,713.12 | | 22,687,160.12 |
| b. Step & Column Adjustment | | | | 173,000.00 | | 175,600.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,870,553.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 24,384,713.12 | -6.96% | 22,687,160.12 | 0.77% | 22,862,760.12 |
| 3. Employee Benefits | 3000-3999 | 46,140,758.27 | -0.22% | 46,037,597.00 | 3.87% | 47,820,573.00 |
| 4. Books and Supplies | 4000-4999 | 19,509,640.57 | -48.43% | 10,060,235.00 | -4.88% | 9,569,578.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 41,005,132.79 | -49.29% | 20,793,212.00 | -4.85% | 19,785,244.00 |
| 6. Capital Outlay | 6000-6999 | 3,950,302.73 | -87.53% | 492,600.00 | 0.00% | 492,600.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,010,706.00 | 0.08% | 2,012,258.00 | 0.09% | 2,014,112.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,653,366.03 | 144.55% | 4,043,372.00 | 0.64% | 4,069,235.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 175,133,159.46 | -18.66% | 142,459,894.07 | 0.63% | 143,356,962.07 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (10,320,611.80) | | (4,873,346.07) | | (3,137,209.07) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 18,331,603.94 | | 8,010,992.14 | | 3,137,646.07 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 8,010,992.14 | | 3,137,646.07 | | 437.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 8,010,992.14 | | 3,137,646.07 | | 437.00 |
| 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) | | 8,010,992.14 | | 3,137,646.07 | | 437.00 |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The Other Adjustments are to remove salaries and benefits costs that were funded by the one-time funds in the previous year. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 276,859,576.00 | -0.09% | 276,599,210.00 | -2.74% | 269,032,673.00 |
| 2. Federal Revenues | 8100-8299 | 42,594,333.60 | -59.02% | 17,455,621.00 | 0.00% | 17,455,621.00 |
| 3. Other State Revenues | 8300-8599 | 54,596,173.85 | -7.06% | 50,740,078.00 | 0.00% | 50,740,078.00 |
| 4. Other Local Revenues | 8600-8799 | 11,576,301.17 | 0.00% | 11,576,301.00 | 0.00% | 11,576,301.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 385,626,384.62 | -7.59% | 356,371,210.00 | -2.12% | 348,804,673.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 151,100,186.84 | | 152,006,158.84 |
| b. Step & Column Adjustment | | | | 2,122,600.00 | | 2,144,500.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,216,628.00) | | (678,272.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 151,100,186.84 | 0.60% | 152,006,158.84 | 0.96% | 153,472,386.84 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 53,712,486.16 | | 52,454,833.16 |
| b. Step & Column Adjustment | | | | 612,900.00 | | 622,100.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,870,553.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 53,712,486.16 | -2.34% | 52,454,833.16 | 1.19% | 53,076,933.16 |
| 3. Employee Benefits | 3000-3999 | 106,551,418.35 | 2.50% | 109,212,175.00 | 7.00% | 116,856,601.00 |
| 4. Books and Supplies | 4000-4999 | 26,073,568.65 | -39.50% | 15,773,556.00 | -2.43% | 15,389,738.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 57,129,543.84 | -36.79% | 36,112,435.00 | -2.00% | 35,390,936.00 |
| 6. Capital Outlay | 6000-6999 | 4,613,416.73 | -74.72% | 1,166,258.00 | 0.92% | 1,176,999.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,319,142.00 | -13.23% | 2,012,258.00 | 0.09% | 2,014,112.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (237,148.60) | 206.90% | (727,807.00) | 0.64% | (732,463.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 401,262,613.97 | -8.29% | 368,009,867.00 | 2.35% | 376,645,243.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (15,636,229.35) | | (11,638,657.00) | | (27,840,570.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 48,115,856.55 | | 32,479,627.20 | | 20,840,970.20 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 32,479,627.20 | | 20,840,970.20 | | (6,999,599.80) |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 712,000.00 | | 712,000.00 | | 712,000.00 |
| b. Restricted | 9740 | 8,010,992.14 | | 3,137,646.07 | | 437.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 11,718,756.06 | | 5,951,028.12 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,037,879.00 | | 11,040,296.01 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,712,036.80) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 32,479,627.20 | | 20,840,970.20 | | (6,999,599.80) |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,037,879.00 | | 11,040,296.01 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,712,036.80) |
| 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) | | 12,037,879.00 | | 11,040,296.01 | | (7,712,036.80) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.00% | | 3.00% | | -2.05% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 28,008.00 | | 28,133.00 | | 28,258.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 401,262,613.97 | | 368,009,867.00 | | 376,645,243.00 |
| 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) | | 401,262,613.97 | | 368,009,867.00 | | 376,645,243.00 |
| 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) | | 12,037,878.42 | | 11,040,296.01 | | 11,299,357.29 |
| 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) | | 12,037,878.42 | | 11,040,296.01 | | 11,299,357.29 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

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 | 29,162.00 | 29,254.21 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 29,162.00 | 29,254.21 | 0.3% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 28,786.59 | 29,254.21 | | |
| Charter School | | | | |
| Total ADA | 28,786.59 | 29,254.21 | 1.6% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 28,558.15 | 28,391.67 | | |
| Charter School | | | | |
| Total ADA | 28,558.15 | 28,391.67 | -0.6% | Met |

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since 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 | 30,480 | 29,552 | | |
| Charter School | | | | |
| Total Enrollment | 30,480 | 29,552 | -3.0% | Not Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 30,238 | 29,684 | | |
| Charter School | | | | |
| Total Enrollment | 30,238 | 29,684 | -1.8% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 29,997 | 29,816 | | |
| Charter School | | | | |
| Total Enrollment | 29,997 | 29,816 | -0.6% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

As a result of COVID-19 pandemic, the District is offering a distant learning. Although the District projected a decline in enrollment, the actual decline was greater than anticipated.

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 | 29,779 | 31,317 | |
| Charter School | | | |
| Total ADA/Enrollment | 29,779 | 31,317 | 95.1% |
| Second Prior Year (2018-19) | | | |
| District Regular | 29,377 | 31,013 | |
| Charter School | | | |
| Total ADA/Enrollment | 29,377 | 31,013 | 94.7% |
| First Prior Year (2019-20) | | | |
| District Regular | 29,121 | 30,724 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 29,121 | 30,724 | 94.8% |
| Historical Average Ratio: | | | 94.9% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.4% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2020-21) | | | | |
| District Regular | 28,008 | 29,552 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 28,008 | 29,552 | 94.8% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 28,008 | 29,684 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 28,008 | 29,684 | 94.4% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 28,133 | 29,816 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 28,133 | 29,816 | 94.4% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| | Budget Adoption | First Interim | | |
| Fiscal Year | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status |
| Current Year (2020-21) | 269,019,691.00 | 290,558,507.00 | 8.0% | Not Met |
| 1st Subsequent Year (2021-22) | 265,549,706.00 | 276,599,210.00 | 4.2% | Not Met |
| 2nd Subsequent Year (2022-23) | 263,982,658.00 | 269,032,673.00 | 1.9% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

As a result of COVID-19 pandemic, districts are granted a hold harmless to receive funding based on the 2019-20 ADA. The LCFF revenues in 2020-21 and 2021-22 were not affected by the actual enrollment/ADA decline.

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) | 221,928,619.00 | 244,680,470.63 | 90.7% |
| Second Prior Year (2018-19) | 220,006,573.27 | 233,589,381.47 | 94.2% |
| First Prior Year (2019-20) | 212,983,683.29 | 227,495,994.31 | 93.6% |
| | Historical Average Ratio: | | 92.8% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 3.0% | 3.0% | 3.0% |
| | 89.8% to 95.8% | 89.8% to 95.8% | 89.8% to 95.8% |

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) | 204,360,080.01 | 226,129,454.51 | 90.4% | Met |
| 1st Subsequent Year (2021-22) | 208,614,949.93 | 225,549,972.93 | 92.5% | Met |
| 2nd Subsequent Year (2022-23) | 215,979,727.93 | 233,288,280.93 | 92.6% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2020-21) | 22,058,359.00 | 42,594,333.60 | 93.1% | Yes |
| 1st Subsequent Year (2021-22) | 17,563,661.00 | 17,455,621.00 | -0.6% | No |
| 2nd Subsequent Year (2022-23) | 17,563,661.00 | 17,455,621.00 | -0.6% | No |

Explanation:
(required if Yes)

The 2020-21 budget year includes one-time funding which does not continue in 2021-22 and 2022-23.

| | | | | |
|--|---------------|---------------|------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2020-21) | 54,297,477.00 | 54,596,173.85 | 0.6% | No |
| 1st Subsequent Year (2021-22) | 50,497,477.00 | 50,740,078.00 | 0.5% | No |
| 2nd Subsequent Year (2022-23) | 50,497,477.00 | 50,740,078.00 | 0.5% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|---------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2020-21) | 9,969,366.00 | 11,576,301.17 | 16.1% | Yes |
| 1st Subsequent Year (2021-22) | 9,969,366.00 | 11,576,301.00 | 16.1% | Yes |
| 2nd Subsequent Year (2022-23) | 9,969,366.00 | 11,576,301.00 | 16.1% | Yes |

Explanation:
(required if Yes)

The one-time local donations are not budget until received. Subsequent years are adjusted according to the 2020-21 budget year.

| | | | | |
|---|---------------|---------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2020-21) | 10,532,763.44 | 26,073,568.65 | 147.5% | Yes |
| 1st Subsequent Year (2021-22) | 10,604,456.00 | 15,773,556.00 | 48.7% | Yes |
| 2nd Subsequent Year (2022-23) | 10,693,830.00 | 15,389,738.00 | 43.9% | Yes |

Explanation:
(required if Yes)

The 2020-21 budget year includes one-time funding such as carryovers and CARES Act funds, and was adjusted to reflect anticipated expenditure. Subsequent years are adjusted according to the 2020-21 budget year, excluding the one-time funds.

| | | | | |
|--|---------------|---------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2020-21) | 31,650,538.39 | 57,129,543.84 | 80.5% | Yes |
| 1st Subsequent Year (2021-22) | 32,062,253.00 | 36,112,435.00 | 12.6% | Yes |
| 2nd Subsequent Year (2022-23) | 32,575,510.00 | 35,390,936.00 | 8.6% | Yes |

Explanation:
(required if Yes)

The 2020-21 budget year includes one-time funding such as carryovers and CARES Act funds, and was adjusted to reflect anticipated expenditure. Subsequent years are adjusted according to the 2020-21 budget year, excluding the one-time funds.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2020-21) | 86,325,202.00 | 108,766,808.62 | 26.0% | Not Met |
| 1st Subsequent Year (2021-22) | 78,030,504.00 | 79,772,000.00 | 2.2% | Met |
| 2nd Subsequent Year (2022-23) | 78,030,504.00 | 79,772,000.00 | 2.2% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2020-21) | 42,183,301.83 | 83,203,112.49 | 97.2% | Not Met |
| 1st Subsequent Year (2021-22) | 42,666,709.00 | 51,885,991.00 | 21.6% | Not Met |
| 2nd Subsequent Year (2022-23) | 43,269,340.00 | 50,780,674.00 | 17.4% | 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.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The 2020-21 budget year includes one-time funding which does not continue in 2021-22 and 2022-23.

Explanation:

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

Explanation:

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

The one-time local donations are not budget until received. Subsequent years are adjusted according to the 2020-21 budget year.

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

Explanation:

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

The 2020-21 budget year includes one-time funding such as carryovers and CARES Act funds, and was adjusted to reflect anticipated expenditure. Subsequent years are adjusted according to the 2020-21 budget year, excluding the one-time funds.

Explanation:

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

The 2020-21 budget year includes one-time funding such as carryovers and CARES Act funds, and was adjusted to reflect anticipated expenditure. Subsequent years are adjusted according to the 2020-21 budget year, excluding the one-time funds.

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 | 10,585,866.11 | 10,590,470.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 10,590,470.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 3.0% | 3.0% | -2.1% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.0% | 1.0% | -0.7% |

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) | (5,315,617.55) | 226,129,454.51 | 2.4% | Not Met |
| 1st Subsequent Year (2021-22) | (6,765,310.93) | 225,549,972.93 | 3.0% | Not Met |
| 2nd Subsequent Year (2022-23) | (24,703,360.93) | 233,288,280.93 | 10.6% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The decreasing revenues as a result of no cost of living adjustments and declining enrollment and the increasing pension and health benefit costs requires use of reserves as planned and contributed to the decrease in the unrestricted ending fund balance.

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.

| Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | |
|---|----------------|---------|
| Fiscal Year | | Status |
| Current Year (2020-21) | 32,479,627.20 | Met |
| 1st Subsequent Year (2021-22) | 20,840,970.20 | Met |
| 2nd Subsequent Year (2022-23) | (6,999,599.80) | Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The district is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures.

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.

| Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | |
|---|-----------------|---------|
| Fiscal Year | | Status |
| Current Year (2020-21) | (12,727,138.00) | Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

As a result of the state fiscal crises and projected cash deferrals, MDUSD will need to obtain a Tax Revenues Anticipation Notes in order to meet its own financial obligation.

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 28,008 | 28,133 | 28,258 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

| Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|----------------------------------|----------------------------------|
| 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) | 401,262,613.97 | 368,009,867.00 | 376,645,243.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 401,262,613.97 | 368,009,867.00 | 376,645,243.00 |
| 4. Reserve Standard Percentage Level 3% | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 12,037,878.42 | 11,040,296.01 | 11,299,357.29 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 12,037,878.42 | 11,040,296.01 | 11,299,357.29 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 12,037,879.00 | 11,040,296.01 | 0.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | (7,712,036.80) |
| 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) | 12,037,879.00 | 11,040,296.01 | (7,712,036.80) |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.00% | 3.00% | -2.05% |
| District's Reserve Standard (Section 10B, Line 7): | 12,037,878.42 | 11,040,296.01 | 11,299,357.29 |
| Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2020-21) | (63,458,006.00) | (65,318,073.00) | 2.9% | 1,860,067.00 | Met |
| 1st Subsequent Year (2021-22) | (64,695,301.00) | (67,086,882.00) | 3.7% | 2,391,581.00 | Met |
| 2nd Subsequent Year (2022-23) | (66,752,111.00) | (69,720,087.00) | 4.4% | 2,967,976.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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)

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

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out 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)

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

- 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)

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

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Principal for 2018 Certificates of Participation increased and 2018 Measure J Bond Principal payments started.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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?

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 |
|--|----------------|
| 188,831.00 | 200,956,999.00 |
| 0.00 | 0.00 |
| 188,831.00 | 200,956,999.00 |
| Actuarial | Actuarial |
| Jun 30, 2019 | Jun 30, 2020 |

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 |
|--|---------------|
| | 20,668,861.00 |
| | 20,668,861.00 |
| | 20,668,861.00 |

Data must be entered.
Data must be entered.
Data must be entered.

- 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)

| | |
|--------------|--------------|
| 4,792,058.00 | 9,498,478.06 |
| 4,887,900.00 | 9,640,955.00 |
| 4,985,658.00 | 9,785,570.00 |

- 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)

| | |
|--|--------------|
| | 5,602,419.00 |
| | 5,686,455.00 |
| | 5,771,752.00 |

Data must be entered.
Data must be entered.
Data must be entered.

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

| | |
|-------|-------|
| 1,289 | 1,289 |
| 1,289 | 1,289 |
| 1,289 | 1,289 |

4. Comments:

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

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

4. Comments:

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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 | 1,710.1 | 1,638.5 | 1,631.0 | 1,623.5 |

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

1,611,119

7. Amount included for any tentative salary schedule increases

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

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 | Yes | Yes |
| 80.0% | 80.0% | 80.0% |

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?

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

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

Certificated (Non-management) Step and Column Adjustments

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1.5% | 1.5% | 1.5% |

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 | Yes | Yes |
| Yes | Yes | Yes |

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 | 1,075.2 | 1,033.4 | 1,033.4 | 1,033.4 |

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

621,638

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

| Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 80.0% | 80.0% | 80.0% |

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?

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

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

Classified (Non-management) Step and Column Adjustments

- 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 |
| 1.5% | 1.5% | 1.5% |

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

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

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

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.):

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

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?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 195.2 | 186.2 | 186.2 | 186.2 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

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

254,760

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 | Yes | Yes |
| | | |
| 80.0% | 80.0% | 80.0% |
| | | |

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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| 1.5% | 1.5% | 1.5% |

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) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| | | |
| | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

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

Yes

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?

Yes

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?

Yes

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

Comments:
(optional)

Superintendent hired effective July 20, 2020; CBO hired effective January 13, 2020.

End of School District First Interim Criteria and Standards Review
