

# RANCHO SANTA FE SCHOOL DISTRICT

## 2020-2021 FIRST INTERIM BUDGET

DECEMBER 8, 2020



# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Rancho Santa Fe School District

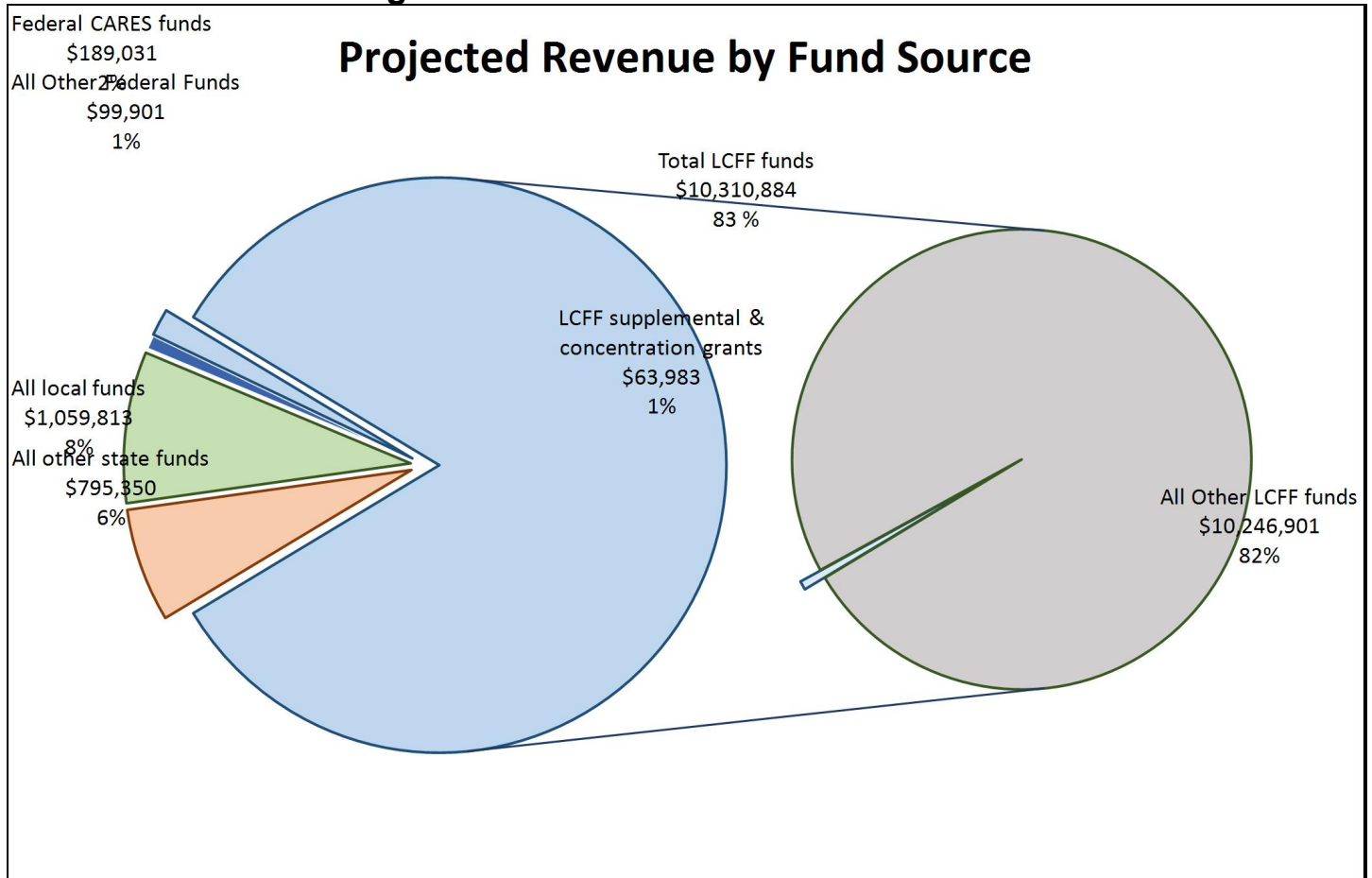
CDS Code: 37-68312-0000000

School Year: 2020-2021

LEA contact information: Donna S. Tripi, Superintendent

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2020-21 LCAP Year

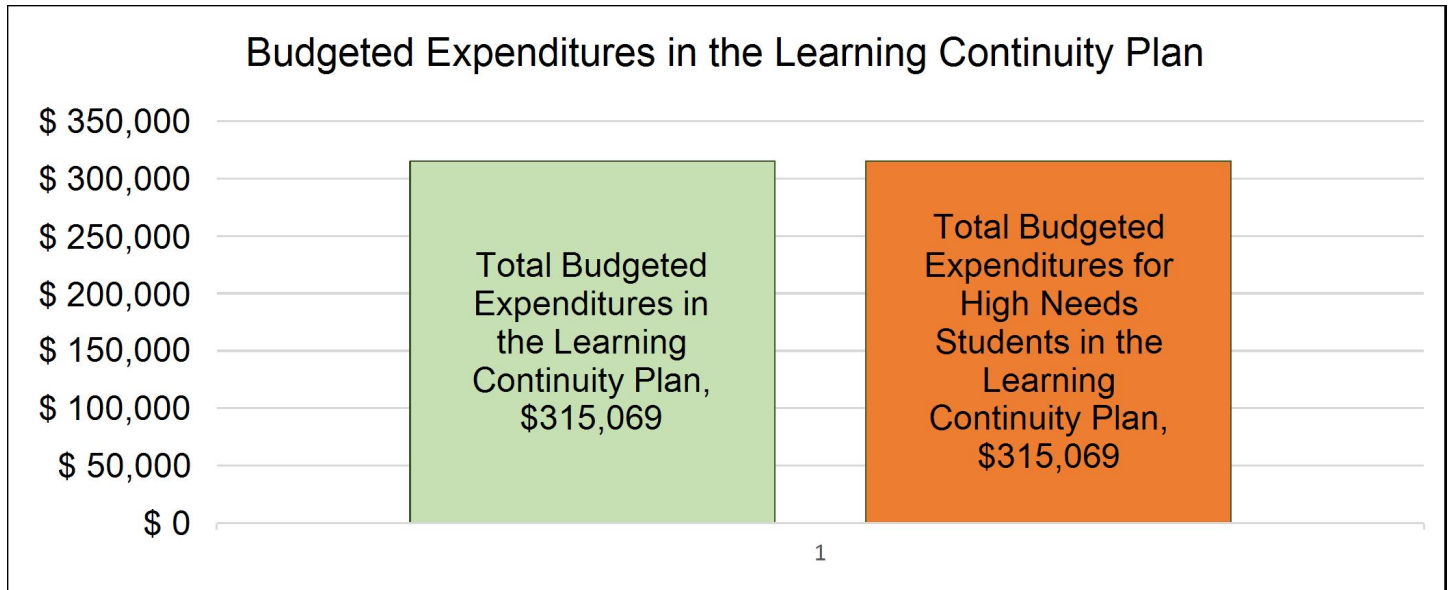


This chart shows the total general purpose revenue Rancho Santa Fe School District expects to receive in the coming year from all sources.

The total revenue projected for Rancho Santa Fe School District is \$12,454,979, of which \$10,310,884 is Local Control Funding Formula (LCFF), \$795,350 is other state funds, \$1,059,813 is local funds, and \$288,932 is federal funds. Of the \$288,932 in federal funds, \$189,031 are federal CARES Act funds. Of the \$10,310,884 in LCFF Funds, \$63,983 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Rancho Santa Fe School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

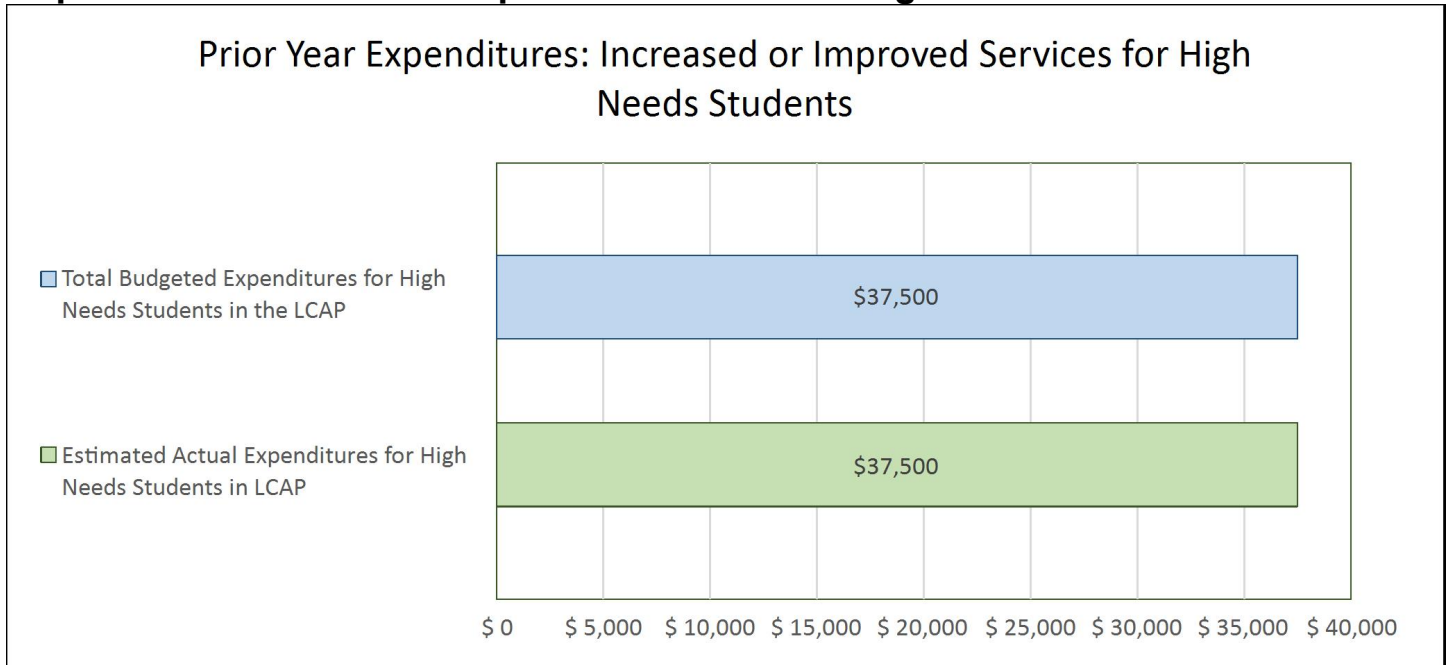
Rancho Santa Fe School District plans to spend \$12,237,347 for the 2020-21 school year. Of that amount, \$315,069 is tied to actions/services in the Learning Continuity Plan and \$11,922,278 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

## Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Rancho Santa Fe School District is projecting it will receive \$63,983 based on the enrollment of foster youth, English learner, and low-income students. Rancho Santa Fe School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Rancho Santa Fe School District plans to spend \$315,069 towards meeting this requirement, as described in the Learning Continuity Plan.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Rancho Santa Fe School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Rancho Santa Fe School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Rancho Santa Fe School District's LCAP budgeted \$37,500 for planned actions to increase or improve services for high needs students. Rancho Santa Fe School District actually spent \$37,500 for actions to increase or improve services for high needs students in 2019-20.

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G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

# CERTIFICATION PAGE

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2020

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Roya Saadat

Telephone: (858) 756-1141

Title: Interim

E-mail: rsaadat@rsf.k12.ca.us

### 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).	n/a	
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
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		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	
S8	Labor Agreement Budget Revisions	• 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

# AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	538.70	538.70	538.70	538.70	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	538.70	538.70	538.70	538.70	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	538.70	538.70	538.70	538.70	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

# GENERAL FUND (FUNDS 03/06)

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 (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,961,496.00	10,277,161.00	597,501.12	10,277,161.00	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	102,144.00	102,144.00	(72.14)	102,144.00	0.00	0.0%
4) Other Local Revenue		8600-8799	765,000.00	778,575.00	262,868.65	778,575.00	0.00	0.0%
5) TOTAL, REVENUES			10,828,640.00	11,157,880.00	860,297.63	11,157,880.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,756,397.10	4,742,569.00	973,943.72	4,742,569.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,520,826.34	1,513,402.00	419,821.09	1,513,402.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,149,149.00	2,144,348.00	464,217.80	2,144,348.00	0.00	0.0%
4) Books and Supplies		4000-4999	461,731.00	489,331.00	140,351.92	489,331.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	824,250.00	973,251.00	320,788.47	973,251.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	52,000.00	0.00	52,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,712,353.44	9,914,901.00	2,319,123.00	9,914,901.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,116,286.56	1,242,979.00	(1,458,825.37)	1,242,979.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(964,104.00)	(1,003,278.00)	0.00	(1,003,278.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(964,104.00)	(1,003,278.00)	0.00	(1,003,278.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,182.56	239,701.00	(1,458,825.37)	239,701.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,339,076.93	1,339,076.93		1,339,076.93	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)			1,339,076.93	1,339,076.93		1,339,076.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,076.93	1,339,076.93		1,339,076.93		
2) Ending Balance, June 30 (E + F1e)			1,491,259.49	1,578,777.93		1,578,777.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760	0.00					
d) Assigned								
Other Assignments		9780	510,705.00	403,705.00		403,705.00		
Technology Reserve	0000	9780	110,000.00					
Routine Restricted maintenance	0000	9780	220,000.00					
OPEB Trust	0000	9780	73,705.00					
unassigned	0000	9780	0.00					
1400 EPA	1400	9780	107,000.00					
Technology Reserve	0000	9780		110,000.00				
Routine Restricted Maintenance Reser	0000	9780		220,000.00				
Opeb Trust	0000	9780		73,705.00				
unassigned	0000	9780		0.00				
	0000	9780		0.00				
	0000	9780		0.00				
	0000	9780		0.00				
Technology Reserve	0000	9780				110,000.00		
Routine Restricted Maintenance	0000	9780				220,000.00		
OPEB Trust	0000	9780				73,705.00		
unassigned	0000	9780						
	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	489,494.00	489,494.00		489,494.00		
Unassigned/Unappropriated Amount		9790	481,060.49	675,578.93		675,578.93		

		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)	
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	141,717.00	141,717.00	94,476.00	141,717.00	0.00	0.0%	
Education Protection Account State Aid - Current Year		8012	107,000.00	107,000.00	28,337.00	107,000.00	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	61,761.00	61,761.00	0.00	61,761.00	0.00	0.0%	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%	
County & District Taxes									
Secured Roll Taxes		8041	9,357,125.00	9,660,677.00	170,424.13	9,660,677.00	0.00	0.0%	
Unsecured Roll Taxes		8042	295,609.00	307,722.00	299,770.22	307,722.00	0.00	0.0%	
Prior Years' Taxes		8043	(1,716.00)	(1,716.00)	4,493.77	(1,716.00)	0.00	0.0%	
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%	
Subtotal, LCFF Sources			9,961,496.00	10,277,161.00	597,501.12	10,277,161.00	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	0.00	0.00	0.00	0.00	0.00	0.0%	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			9,961,496.00	10,277,161.00	597,501.12	10,277,161.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	18,105.00	18,105.00	0.00	18,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	84,039.00	84,039.00	(72.14)	84,039.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			102,144.00	102,144.00	(72.14)	102,144.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,000.00	28,788.00	90,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	11,244.65	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	650,000.00	663,575.00	222,836.00	663,575.00	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>765,000.00</b>	<b>778,575.00</b>	<b>262,868.65</b>	<b>778,575.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,828,640.00</b>	<b>11,157,880.00</b>	<b>860,297.63</b>	<b>11,157,880.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,309,658.10	4,303,448.00	827,570.08	4,303,448.00	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	446,739.00	439,121.00	146,373.64	439,121.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,756,397.10	4,742,569.00	973,943.72	4,742,569.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	260,067.54	276,770.00	56,528.25	276,770.00	0.00	0.0%
Classified Support Salaries		2200	195,649.26	220,429.00	68,821.13	220,429.00	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	600,880.80	529,711.00	154,125.61	529,711.00	0.00	0.0%
Other Classified Salaries		2900	464,228.74	486,492.00	140,346.10	486,492.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,520,826.34	1,513,402.00	419,821.09	1,513,402.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	810,863.00	768,429.00	149,359.40	768,429.00	0.00	0.0%
PERS		3201-3202	325,078.00	309,134.00	82,891.97	309,134.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	198,255.00	188,518.00	44,033.62	188,518.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	600,756.00	592,561.00	128,786.24	592,561.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,237.00	3,089.00	700.29	3,089.00	0.00	0.0%
Workers' Compensation		3601-3602	117,592.00	120,831.00	29,213.22	120,831.00	0.00	0.0%
OPEB, Allocated		3701-3702	93,368.00	161,786.00	29,233.06	161,786.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,149,149.00	2,144,348.00	464,217.80	2,144,348.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	82,039.00	32,039.00	22,330.22	32,039.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	14,000.00	5,530.51	14,000.00	0.00	0.0%
Materials and Supplies		4300	367,692.00	443,292.00	112,491.19	443,292.00	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			461,731.00	489,331.00	140,351.92	489,331.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,990.00	26,990.00	3,001.97	26,990.00	0.00	0.0%
Dues and Memberships		5300	10,400.00	12,500.00	8,826.86	12,500.00	0.00	0.0%
Insurance		5400-5450	50,000.00	63,454.00	63,453.50	63,454.00	0.00	0.0%
Operations and Housekeeping Services		5500	212,000.00	212,000.00	67,565.55	212,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	80,000.00	6,846.13	80,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	471,260.00	571,707.00	167,465.73	571,707.00	0.00	0.0%
Communications		5900	6,600.00	6,600.00	3,628.73	6,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			824,250.00	973,251.00	320,788.47	973,251.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	52,000.00	0.00	52,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	52,000.00	0.00	52,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,712,353.44	9,914,901.00	2,319,123.00	9,914,901.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(964,104.00)	(1,003,278.00)	0.00	(1,003,278.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(964,104.00)	(1,003,278.00)	0.00	(1,003,278.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(964,104.00)	(1,003,278.00)	0.00	(1,003,278.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	34,812.00	33,723.00	1,678.00	33,723.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,328.00	288,932.00	157,403.00	288,932.00	0.00	0.0%
3) Other State Revenue		8300-8599	653,041.00	693,206.00	57,673.24	693,206.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,665.00	281,238.00	84,808.00	281,238.00	0.00	0.0%
5) TOTAL, REVENUES			1,022,846.00	1,297,099.00	301,562.24	1,297,099.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	457,460.00	592,922.00	127,426.45	592,922.00	0.00	0.0%
2) Classified Salaries		2000-2999	336,655.12	367,116.00	89,255.28	367,116.00	0.00	0.0%
3) Employee Benefits		3000-3999	916,065.00	923,578.10	70,945.61	923,578.10	0.00	0.0%
4) Books and Supplies		4000-4999	33,952.00	94,998.00	63,912.76	94,998.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	262,521.00	343,832.00	55,543.26	343,832.00	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			2,006,653.12	2,322,446.10	407,083.36	2,322,446.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(983,807.12)	(1,025,347.10)	(105,521.12)	(1,025,347.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	964,104.00	1,003,278.00	0.00	1,003,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			964,104.00	1,003,278.00	0.00	1,003,278.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,703.12)	(22,069.10)	(105,521.12)	(22,069.10)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,584.65	237,584.65		237,584.65	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)			237,584.65	237,584.65		237,584.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,584.65	237,584.65		237,584.65		
2) Ending Balance, June 30 (E + F1e)			217,881.53	215,515.55		215,515.55		
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	217,881.53	215,515.65		215,515.65		
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	(0.10)		(0.10)		

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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	34,812.00	33,723.00	1,678.00	33,723.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>34,812.00</b>	<b>33,723.00</b>	<b>1,678.00</b>	<b>33,723.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	90,543.00	91,116.00	573.00	91,116.00	0.00	0.0%
Special Education Discretionary Grants		8182	8,785.00	8,785.00	0.00	8,785.00	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	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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	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%
	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	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	189,031.00	156,830.00	189,031.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,328.00</b>	<b>288,932.00</b>	<b>157,403.00</b>	<b>288,932.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	29,795.00	29,795.00	107.24	29,795.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	623,246.00	663,411.00	57,566.00	663,411.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>653,041.00</b>	<b>693,206.00</b>	<b>57,673.24</b>	<b>693,206.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	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	235,665.00	281,238.00	84,808.00	281,238.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			235,665.00	281,238.00	84,808.00	281,238.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,022,846.00	1,297,099.00	301,562.24	1,297,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	316,944.00	331,416.00	70,509.93	331,416.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	140,516.00	261,506.00	56,916.52	261,506.00	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			457,460.00	592,922.00	127,426.45	592,922.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	241,716.00	272,177.00	57,608.60	272,177.00	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	94,939.12	94,939.00	31,646.68	94,939.00	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			336,655.12	367,116.00	89,255.28	367,116.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	675,261.00	687,264.00	21,632.20	687,264.00	0.00	0.0%
PERS		3201-3202	78,158.00	75,405.00	16,754.65	75,405.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	35,841.00	37,027.10	7,907.72	37,027.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	106,976.00	104,904.00	20,014.07	104,904.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,399.00	482.00	108.35	482.00	0.00	0.0%
Workers' Compensation		3601-3602	18,430.00	18,496.00	4,528.62	18,496.00	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			916,065.00	923,578.10	70,945.61	923,578.10	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	10,210.00	1,823.85	10,210.00	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	33,952.00	80,339.00	62,088.91	80,339.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,449.00	0.00	4,449.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,952.00	94,998.00	63,912.76	94,998.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	521.00	521.00	0.00	521.00	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	262,000.00	343,311.00	55,543.26	343,311.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,521.00	343,832.00	55,543.26	343,832.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	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)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,006,653.12	2,322,446.10	407,083.36	2,322,446.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	964,104.00	1,003,278.00	0.00	1,003,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			964,104.00	1,003,278.00	0.00	1,003,278.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			964,104.00	1,003,278.00	0.00	1,003,278.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,996,308.00	10,310,884.00	599,179.12	10,310,884.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,328.00	288,932.00	157,403.00	288,932.00	0.00	0.0%
3) Other State Revenue		8300-8599	755,185.00	795,350.00	57,601.10	795,350.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,665.00	1,059,813.00	347,676.65	1,059,813.00	0.00	0.0%
5) TOTAL, REVENUES			11,851,486.00	12,454,979.00	1,161,859.87	12,454,979.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,213,857.10	5,335,491.00	1,101,370.17	5,335,491.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,857,481.46	1,880,518.00	509,076.37	1,880,518.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,065,214.00	3,067,926.10	535,163.41	3,067,926.10	0.00	0.0%
4) Books and Supplies		4000-4999	495,683.00	584,329.00	204,264.68	584,329.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,086,771.00	1,317,083.00	376,331.73	1,317,083.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	52,000.00	0.00	52,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,719,006.56	12,237,347.10	2,726,206.36	12,237,347.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132,479.44	217,631.90	(1,564,346.49)	217,631.90		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			132,479.44	217,631.90	(1,564,346.49)	217,631.90		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,576,661.58	1,576,661.58		1,576,661.58	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)			1,576,661.58	1,576,661.58		1,576,661.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,576,661.58	1,576,661.58		1,576,661.58		
2) Ending Balance, June 30 (E + F1e)			1,709,141.02	1,794,293.48		1,794,293.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
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	217,881.53	215,515.65		215,515.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760	0.00					
d) Assigned								
Other Assignments		9780	510,705.00	403,705.00		403,705.00		
Technology Reserve	0000	9780	110,000.00					
Routine Restricted maintenance	0000	9780	220,000.00					
OPEB Trust	0000	9780	73,705.00					
unassigned	0000	9780	0.00					
1400 EPA	1400	9780	107,000.00					
Technology Reserve	0000	9780		110,000.00				
Routine Restricted Maintenance Reser	0000	9780		220,000.00				
Opeb Trust	0000	9780		73,705.00				
unassigned	0000	9780		0.00				
	0000	9780		0.00				
	0000	9780		0.00				
	0000	9780		0.00				
Technology Reserve	0000	9780				110,000.00		
Routine Restricted Maintenance	0000	9780				220,000.00		
OPEB Trust	0000	9780				73,705.00		
unassigned	0000	9780						
	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	489,494.00	489,494.00		489,494.00		
Unassigned/Unappropriated Amount		9790	481,060.49	675,578.83		675,578.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	141,717.00	141,717.00	94,476.00	141,717.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,000.00	107,000.00	28,337.00	107,000.00	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	61,761.00	61,761.00	0.00	61,761.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,357,125.00	9,660,677.00	170,424.13	9,660,677.00	0.00	0.0%
Unsecured Roll Taxes		8042	295,609.00	307,722.00	299,770.22	307,722.00	0.00	0.0%
Prior Years' Taxes		8043	(1,716.00)	(1,716.00)	4,493.77	(1,716.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,961,496.00	10,277,161.00	597,501.12	10,277,161.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	34,812.00	33,723.00	1,678.00	33,723.00	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			9,996,308.00	10,310,884.00	599,179.12	10,310,884.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	90,543.00	91,116.00	573.00	91,116.00	0.00	0.0%
Special Education Discretionary Grants		8182	8,785.00	8,785.00	0.00	8,785.00	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	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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	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%
	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	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	189,031.00	156,830.00	189,031.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,328.00	288,932.00	157,403.00	288,932.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,105.00	18,105.00	0.00	18,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	113,834.00	113,834.00	35.10	113,834.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	623,246.00	663,411.00	57,566.00	663,411.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			755,185.00	795,350.00	57,601.10	795,350.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,000.00	28,788.00	90,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	11,244.65	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	650,000.00	663,575.00	222,836.00	663,575.00	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	235,665.00	281,238.00	84,808.00	281,238.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,000,665.00</b>	<b>1,059,813.00</b>	<b>347,676.65</b>	<b>1,059,813.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,851,486.00</b>	<b>12,454,979.00</b>	<b>1,161,859.87</b>	<b>12,454,979.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,626,602.10	4,634,864.00	898,080.01	4,634,864.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	140,516.00	261,506.00	56,916.52	261,506.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	446,739.00	439,121.00	146,373.64	439,121.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,213,857.10	5,335,491.00	1,101,370.17	5,335,491.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	501,783.54	548,947.00	114,136.85	548,947.00	0.00	0.0%
Classified Support Salaries		2200	195,649.26	220,429.00	68,821.13	220,429.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,939.12	94,939.00	31,646.68	94,939.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	600,880.80	529,711.00	154,125.61	529,711.00	0.00	0.0%
Other Classified Salaries		2900	464,228.74	486,492.00	140,346.10	486,492.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,857,481.46	1,880,518.00	509,076.37	1,880,518.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,486,124.00	1,455,693.00	170,991.60	1,455,693.00	0.00	0.0%
PERS		3201-3202	403,236.00	384,539.00	99,646.62	384,539.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	234,096.00	225,545.10	51,941.34	225,545.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	707,732.00	697,465.00	148,800.31	697,465.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,636.00	3,571.00	808.64	3,571.00	0.00	0.0%
Workers' Compensation		3601-3602	136,022.00	139,327.00	33,741.84	139,327.00	0.00	0.0%
OPEB, Allocated		3701-3702	93,368.00	161,786.00	29,233.06	161,786.00	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			3,065,214.00	3,067,926.10	535,163.41	3,067,926.10	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	82,039.00	42,249.00	24,154.07	42,249.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	14,000.00	5,530.51	14,000.00	0.00	0.0%
Materials and Supplies		4300	401,644.00	523,631.00	174,580.10	523,631.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,449.00	0.00	4,449.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			495,683.00	584,329.00	204,264.68	584,329.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,511.00	27,511.00	3,001.97	27,511.00	0.00	0.0%
Dues and Memberships		5300	10,400.00	12,500.00	8,826.86	12,500.00	0.00	0.0%
Insurance		5400-5450	50,000.00	63,454.00	63,453.50	63,454.00	0.00	0.0%
Operations and Housekeeping Services		5500	212,000.00	212,000.00	67,565.55	212,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	80,000.00	6,846.13	80,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	733,260.00	915,018.00	223,008.99	915,018.00	0.00	0.0%
Communications		5900	6,600.00	6,600.00	3,628.73	6,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,086,771.00	1,317,083.00	376,331.73	1,317,083.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	52,000.00	0.00	52,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	52,000.00	0.00	52,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,719,006.56	12,237,347.10	2,726,206.36	12,237,347.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21
		Projected Year Totals
6300	Lottery: Instructional Materials	472.65
6512	Special Ed: Mental Health Services	215,042.00
8150	Ongoing & Major Maintenance Account (RM,	1.00
Total, Restricted Balance		<u>215,515.65</u>

# CRITERIA & STANDARDS

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	539.00	538.70		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>539.00</b>	<b>538.70</b>	<b>-0.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	538.70	538.70		
Charter School				
<b>Total ADA</b>	<b>538.70</b>	<b>538.70</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	538.70	538.70		
Charter School				
<b>Total ADA</b>	<b>538.70</b>	<b>538.70</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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



## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	560	547		
Charter School				
<b>Total Enrollment</b>	<b>560</b>	<b>547</b>	<b>-2.3%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	560	547		
Charter School				
<b>Total Enrollment</b>	<b>560</b>	<b>547</b>	<b>-2.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	560	547		
Charter School				
<b>Total Enrollment</b>	<b>560</b>	<b>547</b>	<b>-2.3%</b>	<b>Not Met</b>

### 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)

Enrollment has decreased 13 students for 2020/21 based on CBEDS data from 10/15/20. The District has a history of declining enrollment. The Covid epidemic has helped add to the decrease but the District is starting to see its enrollment increasing as the 2020/21 school year continues.

### 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	615	639	
Charter School			
<b>Total ADA/Enrollment</b>	<b>615</b>	<b>639</b>	<b>96.2%</b>
Second Prior Year (2018-19)			
District Regular	567	601	
Charter School			
<b>Total ADA/Enrollment</b>	<b>567</b>	<b>601</b>	<b>94.3%</b>
First Prior Year (2019-20)			
District Regular	539	580	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>539</b>	<b>580</b>	<b>92.9%</b>
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.0%</b>

#### 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	539	547		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>539</b>	<b>547</b>	<b>98.5%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	539	547		
Charter School				
<b>Total ADA/Enrollment</b>	<b>539</b>	<b>547</b>	<b>98.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	539	547		
Charter School				
<b>Total ADA/Enrollment</b>	<b>539</b>	<b>547</b>	<b>98.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

539 is based on ADA from P2 of 2019/20. CBEDS is based on enrollment. Should the District have lower ADA than 2019/20, we would be funded at the 2019/20 level. Taxes have also been budgeted conservatively and any increase in the District's taxes would help offset a decrease in funding.

#### 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)	9,961,496.00	10,277,161.00	3.2%	Not Met
1st Subsequent Year (2021-22)	10,155,751.58	10,160,726.00	0.0%	Met
2nd Subsequent Year (2022-23)	10,353,892.27	10,363,940.00	0.1%	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)

The property taxes have been projected to come in much higher than when the original budget was adopted

## 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)	9,241,497.40	10,936,619.21	84.5%
Second Prior Year (2018-19)	9,556,313.73	10,736,957.65	89.0%
First Prior Year (2019-20)	8,103,145.64	9,414,653.58	86.1%
Historical Average Ratio:			86.5%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 90.5%	82.5% to 90.5%	82.5% to 90.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	8,400,319.00	9,914,901.00	84.7%	Met
1st Subsequent Year (2021-22)	8,612,608.00	10,072,073.00	85.5%	Met
2nd Subsequent Year (2022-23)	8,909,285.00	10,396,042.00	85.7%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	99,328.00	288,932.00	190.9%	Yes
1st Subsequent Year (2021-22)	99,328.00	99,901.00	0.6%	No
2nd Subsequent Year (2022-23)	99,328.00	99,901.00	0.6%	No

**Explanation:**  
(required if Yes)

Federal Covid funding received in 2019/20 is 1 time funding resulting in the above normal increase in federal funds

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	755,185.00	795,350.00	5.3%	Yes
1st Subsequent Year (2021-22)	752,924.00	748,552.00	-0.6%	No
2nd Subsequent Year (2022-23)	752,924.00	748,552.00	-0.6%	No

**Explanation:**  
(required if Yes)

State Covid funding received in 2019/20 is 1 time funding resulting in the above normal increase in state funds

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	1,000,665.00	1,059,813.00	5.9%	Yes
1st Subsequent Year (2021-22)	1,052,222.00	1,061,244.00	0.9%	No
2nd Subsequent Year (2022-23)	1,054,163.00	1,062,954.00	0.8%	No

**Explanation:**  
(required if Yes)

SELPA funding increased from 2019/20 to 20/21 resulting in the above average increase in funding. This funding will continue in future years but at a very moderate pace

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	495,683.00	584,329.00	17.9%	Yes
1st Subsequent Year (2021-22)	504,258.00	535,215.00	6.1%	Yes
2nd Subsequent Year (2022-23)	514,949.00	545,224.00	5.9%	Yes

**Explanation:**  
(required if Yes)

Covid expenditures have resulted in above normal expenditures for Books & Supplies.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	1,086,771.00	1,317,083.00	21.2%	Yes
1st Subsequent Year (2021-22)	1,105,573.00	1,221,711.00	10.5%	Yes
2nd Subsequent Year (2022-23)	1,129,010.00	1,244,557.00	10.2%	Yes

**Explanation:**  
(required if Yes)

Covid expenditures have resulted in the increase above normal for 2020/21. The remainder of expenditures for services and operating are expected to continue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	1,855,178.00	2,144,095.00	15.6%	Not Met
1st Subsequent Year (2021-22)	1,904,474.00	1,909,697.00	0.3%	Met
2nd Subsequent Year (2022-23)	1,906,415.00	1,911,407.00	0.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	1,582,454.00	1,901,412.00	20.2%	Not Met
1st Subsequent Year (2021-22)	1,609,831.00	1,756,926.00	9.1%	Not Met
2nd Subsequent Year (2022-23)	1,643,959.00	1,789,781.00	8.9%	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)

Federal Covid funding received in 2019/20 is 1 time funding resulting in the above normal increase in federal funds

**Explanation:**

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

State Covid funding received in 2019/20 is 1 time funding resulting in the above normal increase in state funds

**Explanation:**

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

SELPA funding increased from 2019/20 to 20/21 resulting in the above average increase in funding. This funding will continue in future years but at a very moderate pace

- 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)

Covid expenditures have resulted in above normal expenditures for Books & Supplies.

**Explanation:**

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

Covid expenditures have resulted in the increase above normal for 2020/21. The remainder of expenditures for services and operating are expected to continue.

## 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	351,570.20	136,901.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		136,901.00	

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

<input checked="" 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)

The District does contribute to Routine Restricted Maintenance but is not required to contribute 3% and is able to maintain its facilities.

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.5%	11.7%	16.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.2%</b>	<b>3.9%</b>	<b>5.4%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	239,701.00	9,914,901.00	N/A	Met
1st Subsequent Year (2021-22)	297,815.00	10,072,073.00	N/A	Met
2nd Subsequent Year (2022-23)	180,171.00	10,396,042.00	N/A	Met

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

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

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

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



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

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	1,794,293.48	Met
1st Subsequent Year (2021-22)	2,023,241.48	Met
2nd Subsequent Year (2022-23)	2,087,308.48	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	2,171,448.00	Met

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	539	539	539
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

No

- 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	0.00	0.00

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	12,237,347.10	12,208,722.00	12,579,928.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,237,347.10	12,208,722.00	12,579,928.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	489,493.88	488,348.88	503,197.12
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>489,493.88</b>	<b>488,348.88</b>	<b>503,197.12</b>

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	489,494.00	509,072.93	524,640.93
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	675,578.93	913,815.00	1,522,123.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.10)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,165,072.83	1,422,887.93	2,046,763.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.52%	11.65%	16.27%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>489,493.88</b>	<b>488,348.88</b>	<b>503,197.12</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Yes, the District does borrow from Fund 17 as it relies heavily on its tax revenue which only arrives twice a year.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(964,104.00)	(1,003,278.00)	4.1%	39,174.00	Met
1st Subsequent Year (2021-22)	(950,000.00)	(1,003,278.00)	5.6%	53,278.00	Not Met
2nd Subsequent Year (2022-23)	(950,000.00)	(1,150,392.00)	21.1%	200,392.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Without additional increases in funding, the District will need to contribute more to restricted programs due to increases in salaries and benefits.

- 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)




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**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)

The increase in payments will be fundind through Fund 51

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**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?

Yes
-----

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

Yes
-----

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
1,542,223.00	1,523,835.00
1,542,223.00	1,523,835.00
0.00	0.00
Actuarial	Actuarial
Jun 30, 2019	Jul 01, 2019

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
	85,353.00
	85,353.00
	85,353.00

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)

93,368.00	161,786.00
93,368.00	132,553.00
93,368.00	132,553.00

- 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)

	118,067.00
	118,067.00
	118,067.00

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)

	47
	47
	47

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

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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


4. Comments:

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## 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	50.0	52.0	52.0	52.0

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

55,075

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
416,529	416,529	416,529
28% to 100%	28% to 100%	28% to 100%
5.0%	0.0%	0.0%

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

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	141,576	77,788
1.8%	1.8%	1.8%

**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)
No	No	No
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.):

health & Welfare increases are negotiated

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## 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	32.8	35.0	35.0	35.0

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

19,181

7. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
241,894	241,894	241,894
28% to 100%	28% to 100%	28% to 100%
5.0%	0.0%	0.0%

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

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
64,783	67,133	69,483
1.3%	1.3%	1.3%

**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)
No	No	No
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.):

Health & Welfare increases are negotiated

### 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	7.0	7.0	7.0	7.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

7,439

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
49,462	49,462	49,462
28% to 100%	28% to 100%	28% to 100%
5.0%	5.0%	5.0%

#### 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)
No	No	No
0	0	0
0.0%	0.0%	0.0%

#### 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
0	0	0
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

CBO resigned 11/12/2020\_Interim retired Director of Finance

## End of School District First Interim Criteria and Standards Review

# LOCAL CONTROL FUNDING FORMULA

LCFF Calculator Universal Assumptions						
Rancho Santa Fe Elementary (68312) - FY 2020						
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	4,438,350	4,220,882	4,220,882	4,220,882	4,220,882	4,220,882
Grade Span Adjustment	169,468	155,514	155,514	155,514	155,514	155,514
Supplemental Grant	69,578	63,983	63,983	63,983	63,983	63,983
Concentration Grant	-	-	-	-	-	-
Add-ons	35,519	35,519	35,519	35,519	35,519	35,519
Total Target	4,712,915	4,475,898	4,475,898	4,475,898	4,475,898	4,475,898
<b>Transition Components:</b>						
Target	\$ 4,712,915	\$ 4,475,898	\$ 4,475,898	\$ 4,475,898	\$ 4,475,898	\$ 4,475,898
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	4,569,439	4,351,226	4,351,226	4,351,226	4,351,226	4,351,226
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 4,712,915</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	113,346	107,740	107,740	107,740	107,740	107,740
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	9,716,326	10,028,444	10,229,013	10,433,593	10,642,265	10,642,265
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>9,716,326</i>	<i>10,028,444</i>	<i>10,229,013</i>	<i>10,433,593</i>	<i>10,642,265</i>	<i>10,642,265</i>
<b>TOTAL FUNDING</b>	<b>\$ 9,987,135</b>	<b>\$ 10,293,647</b>	<b>\$ 10,494,216</b>	<b>\$ 10,698,796</b>	<b>\$ 10,907,468</b>	<b>\$ 10,907,468</b>
<b>Basic Aid Status</b>						
Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Less: Excess Taxes	\$ 5,160,874	\$ 5,710,009	\$ 5,910,578	\$ 6,115,158	\$ 6,323,830	\$ 6,323,830
Less: EPA in Excess to LCFF Funding	\$ 113,346	\$ 107,740	\$ 107,740	\$ 107,740	\$ 107,740	\$ 107,740
<b>Total Phase-In Entitlement</b>	<b>\$ 4,712,915</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>	<b>\$ 4,475,898</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 113,346	\$ 107,740	\$ 107,740	\$ 107,740	\$ 107,740	\$ 107,740
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	113,346	107,740	107,740	107,740	107,740	107,740
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Rancho Santa Fe Elementary (68312) - FY 2020						
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	561	561	561	561	561	561
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>561</i>	<i>561</i>	<i>561</i>	<i>561</i>	<i>561</i>	<i>561</i>
Unduplicated Pupil Count	41	41	41	41	41	41
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>41</i>	<i>41</i>	<i>41</i>	<i>41</i>	<i>41</i>	<i>41</i>
Rolling %, Supplemental Grant	7.5500%	7.3100%	7.3100%	7.3100%	7.3100%	7.3100%
Rolling %, Concentration Grant	7.5500%	7.3100%	7.3100%	7.3100%	7.3100%	7.3100%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	211.57	194.15	194.15	194.15	194.15	194.15
Grades 4-6	216.38	207.28	207.28	207.28	207.28	207.28
Grades 7-8	138.78	137.27	137.27	137.27	137.27	137.27
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>566.73</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>566.73</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	194.15	194.15	194.15	194.15	194.15	194.15
Grades 4-6	207.28	207.28	207.28	207.28	207.28	207.28
Grades 7-8	137.27	137.27	137.27	137.27	137.27	137.27
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>	<b>538.70</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>28.03</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration \$	69,578 \$	63,983 \$	63,983 \$	63,983 \$	63,983 \$	63,983
Current year Percentage to Increase or Improve Service	1.51%	1.46%	1.46%	1.46%	1.46%	1.46%

# CASH FLOW

# RANCHO SANTA FE ELEMENTARY

# 2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/12/20	OCTOBER	68312	02800	A. Wilmot

Districts authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 ADOPTED BUDGET
CHARTER	BEGINNING BALANCE	\$ 1,565,774	\$ 1,292,031	\$ 973,642	\$ 631,328	\$ 977,714	\$ 455,206	\$ 2,822,070	\$ 3,437,373	\$ 2,716,985	\$ 2,092,307	\$ 3,783,936	\$ 4,011,451	

LCFF SOURCES														
1.1	S	8011	LCFF	\$ 23,619	\$ 23,619	\$ 23,619	\$ 23,619	\$ -	\$ -	\$ 8,503	\$ 9,637	\$ 9,637	\$ 9,637	\$ 191
1.2	S	8021-8046	Property Taxes	\$ 19,336	\$ 138,160	\$ 121,744	\$ 195,448	\$ 392,112	\$ 3,217,125	\$ 1,530,341	\$ 250,711	\$ 250,711	\$ 2,579,316	\$ 1,153,271
1.3	S	8012	EPA	\$ -	\$ -	\$ 28,337	\$ -	\$ -	\$ 26,750	\$ -	\$ -	\$ 26,750	\$ -	\$ 25,163
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ 1,678	\$ -	\$ -	\$ -	\$ 9,223	\$ -	\$ -	\$ 8,353	\$ -	\$ 14,489
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 42,955	\$ 163,457	\$ 173,700	\$ 219,067	\$ 392,112	\$ 3,243,875	\$ 1,548,067	\$ 260,348	\$ 287,098	\$ 2,597,305	\$ 1,162,908

FEDERAL REVENUE														
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ 573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573
2.3	S/A	8285 9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4	S	8290 3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5	S	8290 4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.6	S	8290 4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.7	A	Multiple	Other Federal	\$ -	\$ -	\$ 156,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,830
2.8	M	Multiple LLMF	Other Federal (Leaming Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8100-8299 TOTAL FEDERAL REVENUE				\$ -	\$ -	\$ 156,830	\$ 573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,403

OTHER STATE REVENUE														
3.1	S	8311 6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319	PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550	Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 18,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,105
3.4	S	8560	Lottery	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,459	\$ -	\$ -	\$ 28,459	\$ 85,411
3.5	O	8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,307	\$ 586,307
3.6	A	Multiple	Other State	\$ -	\$ -	\$ 40,165	\$ 17,401	\$ 48	\$ 26,260	\$ 1,661	\$ (3,667)	\$ -	\$ 5,274	\$ 2,744
3.7	M	Multiple LLMF	Other Local (Leaming Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599 TOTAL OTHER STATE REVENUE				\$ 35	\$ -	\$ 40,165	\$ 17,401	\$ 18,153	\$ 26,260	\$ 30,120	\$ (3,667)	\$ -	\$ 33,732	\$ 2,744

OTHER LOCAL REVENUE														
4.1	S	8792	SPED	\$ 13,633	\$ 14,623	\$ 31,370	\$ 25,182	\$ -	\$ -	\$ 16,886	\$ 19,138	\$ 19,138	\$ 19,138	\$ 19,138
4.2	A	Multiple	Other Local	\$ 10,400	\$ 20,870	\$ 221,148	\$ 10,451	\$ 53,883	\$ 47,745	\$ 46,149	\$ 41,995	\$ 76,239	\$ 37,237	\$ 48,947
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 24,033	\$ 35,493	\$ 252,518	\$ 35,633	\$ 53,883	\$ 47,745	\$ 63,036	\$ 61,132	\$ 95,377	\$ 56,375	\$ 68,085

OTHER FINANCING SOURCES														
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

8000-8998 TOTAL REVENUE				\$ 67,023	\$ 198,950	\$ 623,213	\$ 272,674	\$ 464,148	\$ 3,317,880	\$ 1,641,222	\$ 317,813	\$ 382,475	\$ 2,687,412	\$ 1,233,736
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SALARIES & BENEFITS														
6.1	A	1000-1999	Certificated	\$ 44,372	\$ 39,216	\$ 512,392	\$ 505,390	\$ 514,677	\$ 511,452	\$ 539,881	\$ 508,536	\$ 511,981	\$ 507,968	\$ 507,607
6.2	A	2000-2999	Classified	\$ 79,503	\$ 110,739	\$ 157,487	\$ 161,348	\$ 179,798	\$ 165,415	\$ 174,482	\$ 178,630	\$ 165,217	\$ 148,756	\$ 159,174
6.3	A	3000-3999	Benefits	\$ 50,244	\$ 56,615	\$ 218,661	\$ 209,643	\$ 180,383	\$ 176,929	\$ 194,653	\$ 187,533	\$ 189,778	\$ 192,713	\$ 187,730
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.5	M	1000-3999 LLMF	Salaries & Benefits (Leaming Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999 TOTAL SALARIES & BENEFITS				\$ 174,119	\$ 206,570	\$ 888,539	\$ 876,381	\$ 874,858	\$ 853,796	\$ 909,016	\$ 874,699	\$ 866,975	\$ 849,438	\$ 872,228

OTHER EXPENDITURES														
7.1	A	4000-4999	Supplies	\$ 60,103	\$ 58,416	\$ 49,354	\$ 36,391	\$ 32,230	\$ 46,684	\$ 22,585	\$ 34,840	\$ 26,356	\$ 21,791	\$ 24,278
7.2	A	5000-5599	Utilities	\$ 9,765	\$ 16,830	\$ 17,266	\$ 23,704	\$ 18,177	\$ 20,216	\$ 15,509	\$ 20,307	\$ 15,438	\$ 18,833	\$ 19,705
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 77,087	\$ 85,222	\$ 96,727	\$ 49,729	\$ 61,391	\$ 53,920	\$ 78,809	\$ 67,105	\$ 74,788	\$ 82,127	\$ 66,414
7.4	A	6000-6999	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.7	M	4000-7999 LLMF	Other Expenditures (Leaming Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES				\$ 146,956	\$ 160,468	\$ 163,348	\$ 109,824	\$ 111,798	\$ 120,820	\$ 116,903	\$ 148,251	\$ 116,582	\$ 122,751	\$ 110,398

1000-7998 TOTAL EXPENDITURES				\$ 321,076	\$ 367,039	\$ 1,051,887	\$ 986,206	\$ 986,656	\$ 974,615	\$ 1,025,920	\$ 1,022,950	\$ 983,557	\$ 972,189	\$ 982,626
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ASSETS														
8.1	NP	9111-9199	Other Cash Equivalents	\$ (21,096)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,096)
8.2	NP	9200-9299	Receivables (Excl. Deferrals)	\$ (235,096)	\$ 80,417	\$ (1)	\$ 76,092	\$ 62,351	\$ 23,600	\$ -	\$ -	\$ -	\$ -	\$ 7,363
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ (61,511)	\$ 61,511	\$ -	\$ -	\$ -	\$ -	\$ (15,251)	\$ (23,595)	\$ (23,595)	\$ (23,595)	\$ (44,492)
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (317,704)	\$ 141,928	\$ (1)	\$ 76,092	\$ 1,062,351	\$ -	\$ 23,600	\$ -	\$ (15,251)	\$ (23,595)	\$ (23,595)

CURRENT LIABILITIES														
9.1	NP	9500-9599	Payables	\$ 74,971	\$ (73,766)	\$ 2,891	\$ (214)	\$ (3,418)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (EPA Recover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659 TOTAL CURRENT LIABILITIES				\$ 74,971	\$ (73,766)	\$ 2,891	\$ (214)	\$ (3,418)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463

OTHER ACTIVITY														
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ (681)	\$ (14,090)	\$ 14,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ (2)	\$ 87,819	\$ (87,817)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## RANCHO SANTA FE ELEMENTARY

## 2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/12/20	OCTOBER	68312	02800	A. Wilmot

District's authorizing signature

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 ADOPTED BUDGET
CHARTER BEGINNING BALANCE:			\$ 1,565,774	\$ 1,292,031	\$ 973,642	\$ 631,328	\$ 977,714	\$ 455,206	\$ 2,822,070	\$ 3,437,373	\$ 2,716,985	\$ 2,092,307	\$ 3,783,936	\$ 4,011,451		
10.5	NP	9910	Payroll Suspense	\$ (87,169)	\$ 4,926	\$ 83,527	\$ 985								\$ 2,270	
10.6	NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -									\$ -	
9111-9499 TOTAL OTHER ACTIVITY			\$ (87,852)	\$ 78,655	\$ 10,481	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,270	

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 1,060,186	\$ 1,205,487	\$ 631,328	\$ 977,714	\$ 455,206	\$ 2,822,070	\$ 3,437,373	\$ 2,716,985	\$ 2,092,307	\$ 3,783,936	\$ 4,011,451	\$ 3,142,121	\$ 2,899,388
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BORROWING ACTIVITY			Beginning Bal											Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -							\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -							\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -							\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -							\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 231,845	\$ -	\$ (231,845)	\$ -							\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -							\$ -
TOTAL BORROWING ACTIVITY			\$ 231,845	\$ -	\$ (231,845)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING CASH BALANCE	9110	\$ 1,292,031	\$ 973,642	\$ 631,328	\$ 977,714	\$ 455,206	\$ 2,822,070	\$ 3,437,373	\$ 2,716,985	\$ 2,092,307	\$ 3,783,936	\$ 4,011,451	\$ 3,142,121	\$ 3,131,233
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# MULTI-YEAR PROJECTION



# Multi-Year Projection Assumptions Sheet

## 2020-21 1ST INTERIM

SCHOOL DISTRICT : Rancho Santa Fe

Updated 10/26/2020

Adopted Budget Dartboard

DESCRIPTION	Data in shaded areas noted for information only			
	SDCOE Assumptions	FY 2020-21 (Base Year)	FY 2021-22 (Project YR 1)	FY 2022-23 (Project YR 2)
COLA - (DOF)	Informational	2.31%	2.48%	3.26%
SSC Estimated Statutory COLA	Informational	2.31%	0.60%	0.70%
SSC's Recommended COLA	(Used In Calculation)	0.00%	0.00%	0.00%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	0.98%	1.59%	1.87%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 150	\$ 150	\$ 150
	Restricted	\$ 49	\$ 49	\$ 49
Interest Rate Treasuries	Informational	0.89%	1.24%	1.70%
Property Taxes (% increase)	(District Input)	3.25%	2.00%	2.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calc.)	(District Input)			
EPA 8012 (LCFF Calc.)	(District Input)			
Average Daily Attendance (ADA) Projections	(District Input)	538.70	538.70	538.70
	% Change		0.00%	0.00%
<b>Salary Step &amp; Column Percent Increases:</b>				
Teachers 1100	(District Input)		1.75%	1.75%
Certificated Pupil Support 1200	(District Input)		0.00%	0.00%
Certificated Supervisor & Admin 1300	(District Input)		0.00%	0.00%
Other Certificated 1900	(District Input)		0.00%	0.00%
Instructional Aides 2100	(District Input)		1.25%	1.25%
Classified Support 2200	(District Input)		1.25%	1.25%
Classified Supervisor & Admin 2300	(District Input)		1.25%	1.25%
Clerical, Technical, & Office Staff 2400	(District Input)		1.25%	1.25%
Other Classified 2900	(District Input)		0.00%	0.00%
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>				
Management Increases	(District Input)		0.00%	0.00%
Certificated Increases	(District Input)		0.00%	0.00%
Classified Increases	(District Input)		0.00%	0.00%
<b>Benefits:</b>				
STRS 3100-3102		16.15%	15.92%	18.40%
PERS 3200-3202		20.70%	22.84%	25.90%
Health & Welfare Increase (% increase) 3400-3402	(District Input)	10.00%	2.00%	2.00%
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602	(District Input)	0.00%	2.00%	2.00%
OPEB Allocated Costs (% increase) **3711-3712	(District Input)	10.00%	2.00%	2.00%
OPEB Active Employee Costs (% increase) 3751-3752	(District Input)	10.00%	2.00%	2.00%
		Unrestricted	Restricted	Combined
FY 2020-21 General Fund Beginning Balances (District Input)		\$ 1,304,146.93	\$ 215,515.55	\$ 1,519,662.48

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: [finrep@sdcoc.net](mailto:finrep@sdcoc.net)

\*Use Adjustment Column on Revenue\_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts

**Rancho Santa Fe Elementary**  
**Multi-Year Projections Summary Report**  
**2020-21 1st Interim**

DESCRIPTION	OBJECT CODE	FY 2020-21 Current (Base Year)			FY 2021-22 First Projected Year			FY 2022-23 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A Beginning Balance as of July 1</b>		<b>\$1,339,077</b>	<b>\$237,585</b>	<b>\$1,576,662</b>	<b>\$1,578,778</b>	<b>\$215,516</b>	<b>\$1,794,294</b>	<b>\$1,876,593</b>	<b>\$146,649</b>	<b>\$2,023,242</b>
<b>B Revenues</b>										
1 Revenue Limit Sources	8010-8099	10,277,161	33,723	10,310,884	10,494,250	33,723	10,527,973	10,698,865	33,723	10,732,588
2 Federal Revenues	8100-8299	0	288,932	288,932	0	99,901	99,901	0	99,901	99,901
3 Other State Revenues	8300-8599	102,144	693,206	795,350	98,910	649,642	748,552	98,910	649,642	748,552
4 Other Local Revenues	8600-8799	778,575	281,238	1,059,813	780,006	281,238	1,061,244	781,716	281,238	1,062,954
<b>5 Total Revenues</b>		<b>11,157,880</b>	<b>1,297,099</b>	<b>12,454,979</b>	<b>11,373,166</b>	<b>1,064,504</b>	<b>12,437,671</b>	<b>11,579,491</b>	<b>1,064,504</b>	<b>12,643,996</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$12,496,957</b>	<b>\$1,534,684</b>	<b>\$14,031,641</b>	<b>\$12,951,944</b>	<b>\$1,280,020</b>	<b>\$14,231,964</b>	<b>\$13,456,084</b>	<b>\$1,211,153</b>	<b>\$14,667,237</b>
<b>C Expenditures</b>										
1 Certificated Salaries	1000-1999	4,742,569	592,922	5,335,491	4,884,145	532,456	5,416,601	4,961,933	537,197	5,499,131
2 Classified Salaries	2000-2999	1,513,402	367,116	1,880,518	1,526,238	371,705	1,897,943	1,539,235	376,351	1,915,586
3 Employee Benefits	3000-3999	2,144,348	923,578	3,067,926	2,202,225	935,027	3,137,252	2,408,117	967,314	3,375,430
4 Books & Supplies	4000-4999	489,331	94,998	584,329	497,111	38,104	535,216	506,407	38,817	545,224
5 Services, Other Operating Exp	5000-5999	973,251	343,832	1,317,083	962,354	259,357	1,221,711	980,350	264,207	1,244,557
6 Capital Outlay	6000-6999	52,000	0	52,000	(0)	0	(0)	(0)	0	(0)
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures:</b>		<b>\$9,914,901</b>	<b>\$2,322,446</b>	<b>\$12,237,347</b>	<b>\$10,072,073</b>	<b>\$2,136,649</b>	<b>\$12,208,723</b>	<b>\$10,396,042</b>	<b>\$2,183,886</b>	<b>\$12,579,928</b>
<b>D Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(1,003,278)	1,003,278	0	(1,003,278)	1,003,278	0	(1,003,278)	1,003,278	0
<b>E Net Increase (Decrease) In Fund Balance</b>		<b>\$239,701</b>	<b>(\$22,069)</b>	<b>\$217,632</b>	<b>\$297,815</b>	<b>(\$68,867)</b>	<b>\$228,948</b>	<b>\$180,171</b>	<b>(\$116,104)</b>	<b>\$64,067</b>
<b>F Ending Balance</b>		<b>\$1,578,778</b>	<b>\$215,516</b>	<b>\$1,794,294</b>	<b>\$1,876,593</b>	<b>\$146,649</b>	<b>\$2,023,242</b>	<b>\$2,056,764</b>	<b>\$30,545</b>	<b>\$2,087,309</b>
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	215,516	215,516	0	146,649	146,649	0	30,545	30,545
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	403,705	0	403,705	403,705	0	403,705	403,705	0	403,705
7 Reserve for Economic Uncertainties	9789	489,494	0	489,494	488,349	0	488,349	503,197	0	503,197
8 Unassigned/unappropriated Amount	9790	685,579	0	685,579	984,539	0	984,539	1,149,862	0	1,149,862
<b>G Components of Ending Fund Balance Total</b>		<b>\$1,578,778</b>	<b>\$215,516</b>	<b>\$1,794,294</b>	<b>\$1,876,593</b>	<b>\$146,649</b>	<b>\$2,023,242</b>	<b>\$2,056,764</b>	<b>\$30,545</b>	<b>\$2,087,309</b>
<div> <div>4% Calculated Reserve, or \$50,000 (greater of the two)</div> <div> <div>Reserve Percentage Level for this district:</div> <div>4.00%</div> </div> <div> <div> <div>Total Reserves</div> <div>4% Calculated</div> <div>Difference*</div> </div> <div> <div>FY 2020-21 Bud</div> <div>\$489,494</div> <div>\$489,494</div> <div>\$0</div> </div> <div> <div>FY 2021-22 Proj</div> <div>\$488,349</div> <div>\$488,349</div> <div>\$0</div> </div> <div> <div>FY 2022-23 Proj</div> <div>\$503,197</div> <div>\$503,197</div> <div>\$0</div> </div> </div> <div> <div>FY 2020-21 ADA Input Sheet (District):</div> <div>538.70</div> </div> <div> <div>FY 2021-22 Unappropriated Amount is:</div> <div>Positive</div> </div> <div> <div>FY 2022-23 Unappropriated Amount is:</div> <div>Positive</div> </div> </div>										

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,277,161.00	2.11%	10,494,250.00	1.95%	10,698,865.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	102,144.00	-3.17%	98,910.00	0.00%	98,910.00
4. Other Local Revenues	8600-8799	778,575.00	0.18%	780,006.00	0.22%	781,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,003,278.00)	0.00%	(1,003,278.00)	0.00%	(1,003,278.00)
6. Total (Sum lines A1 thru A5c)		10,154,602.00	2.12%	10,369,888.00	1.99%	10,576,213.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,742,569.00		4,884,145.00
b. Step & Column Adjustment				75,310.00		77,788.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				66,266.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,742,569.00	2.99%	4,884,145.00	1.59%	4,961,933.00
2. Classified Salaries						
a. Base Salaries				1,513,402.00		1,526,238.00
b. Step & Column Adjustment				12,836.00		12,997.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,513,402.00	0.85%	1,526,238.00	0.85%	1,539,235.00
3. Employee Benefits	3000-3999	2,144,348.00	2.70%	2,202,225.00	9.35%	2,408,117.00
4. Books and Supplies	4000-4999	489,331.00	1.59%	497,111.00	1.87%	506,407.00
5. Services and Other Operating Expenditures	5000-5999	973,251.00	-1.12%	962,354.00	1.87%	980,350.00
6. Capital Outlay	6000-6999	52,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,914,901.00	1.59%	10,072,073.00	3.22%	10,396,042.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		239,701.00		297,815.00		180,171.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,339,076.93		1,578,777.93		1,876,592.93
2. Ending Fund Balance (Sum lines C and D1)		1,578,777.93		1,876,592.93		2,056,763.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	403,705.00		443,705.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	489,494.00		509,072.93		524,640.93
2. Unassigned/Unappropriated	9790	673,578.93		913,815.00		1,522,123.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,578,777.93		1,876,592.93		2,056,763.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	489,494.00		509,072.93		524,640.93
c. Unassigned/Unappropriated	9790	675,578.93		913,815.00		1,522,123.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,165,072.93		1,422,887.93		2,046,763.93
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Unrestricted LCFF revenues reflect an estimated increase in tax revenue of 2% each year. Federal and State revenues reflect no COLA and are unchanged from 2020/21. Due to increased budgets for salaries and benefits from restricted resources, the District will need to contribute \$147,114 more in 2022/23. Local revenue reflects a decrease of \$15,000 which was a donation received in 2020/21 for Covid expenditures. Certificated salaries reflect a 4.84% increase for step movement and classified salaries reflect a 3.5% increase for step movement. The counselor has also been moved from Covid funding to unrestricted. STRS will increase an additional 2.1% from 2021/22 to 2022/23. PERS is expencted to increase 2.3% in 2021/22 and 3.3% in 2022/23. All other expenditures have been budgeted to continue in future except for the capital outlay expenditure of \$52,000. In order to maintain a 4% reserve in the General Fund with no additional funding or cuts, the District will need to transfer \$80,000 from Fund 17 (Special Reserve) in 2021/22 and \$510,000 from Fund 17 in 2022/23.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	33,723.00	0.00%	33,723.00	0.00%	33,723.00
2. Federal Revenues	8100-8299	288,932.00	-65.42%	99,901.00	0.00%	99,901.00
3. Other State Revenues	8300-8599	693,206.00	-6.28%	649,642.00	0.00%	649,642.00
4. Other Local Revenues	8600-8799	281,238.00	0.00%	281,238.00	0.00%	281,238.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,003,278.00	0.00%	1,003,278.00	0.00%	1,003,278.00
6. Total (Sum lines A1 thru A5c)		2,300,377.00	-10.11%	2,067,782.00	0.00%	2,067,782.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				592,922.00		532,456.00
b. Step & Column Adjustment				(60,466.00)		4,741.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	592,922.00	-10.20%	532,456.00	0.89%	537,197.00
2. Classified Salaries						
a. Base Salaries				367,116.00		371,705.00
b. Step & Column Adjustment				4,589.00		4,646.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	367,116.00	1.25%	371,705.00	1.25%	376,351.00
3. Employee Benefits	3000-3999	923,578.10	1.24%	935,027.00	3.45%	967,314.00
4. Books and Supplies	4000-4999	94,998.00	-59.89%	38,104.00	1.87%	38,817.00
5. Services and Other Operating Expenditures	5000-5999	343,832.00	-24.57%	259,357.00	1.87%	264,207.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,322,446.10	-8.00%	2,136,649.00	2.21%	2,183,886.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(22,069.10)		(68,867.00)		(116,104.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		237,584.65		215,515.55		146,648.55
2. Ending Fund Balance (Sum lines C and D1)		215,515.55		146,648.55		30,544.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		53,786.00		28,545.00
b. Restricted	9740	215,515.65		92,862.55		1,999.55
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	(0.10)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		215,515.55		146,648.55		30,544.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Restricted Federal revenues reflect a decrease in 2021/22 due to elimination of Covid funding for GEER and CRF. A reduction in Federal funds of \$189,031. Restricted State revenues reflect a reduction in 2021-22 of \$40,165 from Covid Learning Loss Mitigation funding. No COLA is projected in the Multi Year Projections. Due to increased budgets for salaries and benefits from restricted resources, the District will need to contribute \$147,114 more in 2022/23. Restricted Expenditures reflect a decrease in spending from 2020/21 to 2021/22 due to no further Covid funding. The decrease is seen in Materials and Services. Certificated salaries reflect a decrease due to the counselor being moved to unrestricted expenditures. Certificated salaries and statutory benefits reflect an increase of 4.84% each year. STRS will increase an additional 2.1% from 2021/22 to 2022/23. PERS is expected to increase 2.3% in 2021/22 and 3.3% in 2022/23.</p>						