

OXNARD SCHOOL DISTRICT

1051 South "A" Street • Oxnard, California 93030 • 805/385-1501



BOARD OF TRUSTEES

Ms. Monica Madrigal Lopez, President
Mrs. Debra M. Cordes, Member
Mr. Denis O'Leary, Member
Mrs. Veronica Robles-Solis, Member
Ms. Jarely Lopez, Member

ADMINISTRATION

Karling Aguilera-Fort, Ed.D.
District Superintendent
Mrs. Janet Penanhoat
Interim Assistant Superintendent,
Business & Fiscal Services
Dr. Victor Torres
Assistant Superintendent,
Human Resources
Dr. Anabolena DeGenna
Assistant Superintendent,
Educational Services

AGENDA

SPECIAL BOARD MEETING

Wednesday, December 9, 2020

4:00 PM

SPECIAL (VIRTUAL) MEETING - ONLINE ONLY DUE TO COVID-19 SHELTER IN PLACE ORDER- VIA ZOOM

To watch and provide public comment, join from a PC, Mac, iPad, iPhone, or Android device:

Please click this URL to join. <https://zoom.oxnardsd.org>

Or join by phone:

Dial (for higher quality, dial a number based on your current location)

US: +1 669 900 6833

Webinar ID: 862 1526 5590

***NOTE:** In accordance with requirements of the Americans with Disabilities Act and related federal regulations, individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's office at least two days before the meeting date.

Note: No new items will be considered after 10:00 p.m. in accordance with Board Bylaws, BB 9323 – Meeting Conduct

Watch the meeting live: osdtv.oxnardsd.org

Broadcasted by Charter Spectrum, Channel 20 &
Frontier Communications, Channel 37

Section A: PRELIMINARY

A.1. Call to Order and Roll Call (4:00 PM)

The President of the Board will call the meeting to order. A roll call of the Board will be conducted.

ROLL CALL VOTE:

Lopez ____, Robles-Solis ____, O'Leary ____, Cordes ____, Madrigal Lopez ____

A.2. Pledge of Allegiance to the Flag

Dr. Karling Aguilera-Fort will lead the audience in the Pledge of Allegiance.

A.3. Adoption of Agenda (Superintendent)

Moved:

Seconded:

Vote:

ROLL CALL VOTE:

Lopez ____, Robles-Solis ____, O'Leary ____, Cordes ____, Madrigal Lopez ____

A.4. Closed Session – Public Participation/Comment (Limit three minutes per person per topic)

Instructions on How to Comment on ZOOM Via Web or Phone are Available at:

<https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.

<https://support.zoom.us/hc/en-us/articles/205566129> -Raise-Hand-In-Webinar.

Persons wishing to address the Board of Trustees on any agenda item identified in the Closed Session agenda may do so. Public Comment shall be limited to fifteen (15) minutes per subject with a maximum of three (3) minutes per speaker.

The Board will now convene in closed session to consider the items listed under Closed Session.

A.5. Closed Session

1. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters, including:

- Public Employee(s) Discipline/Dismissal/Release/Reassignment/Reappointment

- Public Employee(s) Evaluation
 - Superintendent

A.6. Reconvene to Open Session (6:00 PM)

A.7. Report Out of Closed Session

The Board will report on any action taken in closed session or take action on any item considered in closed session,

including expulsion of students.

Section B: PUBLIC COMMENT/HEARINGS

B.1. Public Comment (3 minutes per speaker) / Comentarios del Público (3 minutos para cada ponente)

Instructions on How to Comment on ZOOM Via Web or Phone are Available at:

<https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.

<https://support.zoom.us/hc/en-us/articles/205566129> -Raise-Hand-In-Webinar.

Members of the public may address the Board on any matter within the Board’s jurisdiction at this time or at the time that a specific agenda item is being considered. Comments should be limited to three (3) minutes. Please know this meeting is being video-recorded and televised. The Board particularly invites comments from parents of students in the District.

Las instrucciones para comentar en ZOOM vía video conferencia o por teléfono están disponibles en:

<https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.

<https://support.zoom.us/hc/en-us/articles/205566129> -Raise-Hand-In-Webinar.

Los miembros del público podrán dirigirse a la Mesa Directiva sobre cualquier asunto que corresponda a la jurisdicción de la Mesa Directiva en este periodo o cuando este punto figure en el orden del día y sea analizado. Los comentarios deben limitarse a tres (3) minutos. Tenga presente que esta reunión está siendo grabada y televisada. La Mesa Directiva invita en particular a los padres y alumnos del distrito a que presenten sus comentarios.

Section D: ACTION ITEMS

D.1. Oxnard School District 2020-2021 First Interim Report (Period Ending October 31, 2020) (Penanhoat/Crandall Plasencia)

It is the recommendation of the Interim Assistant Superintendent, Business & Fiscal Services and the Director of Finance that the Board of Trustees accept the Oxnard School District 2020-2021 First Interim Report (Period Ending October 31, 2020).

Public Comment:

Presentation:

Moved:

Seconded:

Board Discussion:

Vote:

ROLL CALL VOTE:

Lopez ____, Robles-Solis ____, O'Leary ____, Cordes ____, Madrigal Lopez ____

D.2. 1st Interim - Budget Overview for Parents-Learning Continuity Plan 2020-2021 (DeGenna/Crandall

Plasencia)

It is the recommendation of the Assistant Superintendent, Educational Services and the Director of Finance that the Board of Trustees approve the 1st Interim Budget Overview for Parents - Learning Continuity Plan 2020-2021.

- Public Comment:
- Presentation:
- Moved:
- Seconded:
- Board Discussion:
- Vote:

ROLL CALL VOTE:

Lopez ____, Robles-Solis ____, O'Leary ____, Cordes ____, Madrigal Lopez ____

Section G: CONCLUSION

G.1. ADJOURNMENT

- Moved:
- Seconded:
- Vote:

Time Adjourned _____

ROLL CALL VOTE:

Lopez ____, Robles-Solis ____, O'Leary ____, Cordes ____, Madrigal Lopez ____

Karling Aguilera-Fort, Ed. D.
District Superintendent and Secretary to the Board of Trustees

This notice is posted in conformance with the provisions of Chapter 9 of the Government Code, in the front of the Educational Services Center; 1051 South A Street , Oxnard, California by 4:00 p.m. on Tuesday, December 8, 2020.

Note: No new items will be considered after 10:00 p.m. in accordance with Board Bylaws, BB 9323 – Meeting Conduct



OXNARD SCHOOL DISTRICT

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Oxnard School District Encourages Remote, Online Public Participation For Oxnard School District's Board Meetings

During the COVID-19 pandemic, the Oxnard School District is committed to public input and participation in school district governance in a manner that is consistent with shelter in place guidance provided by public health officials. The District highly encourages remote, online participation in order to promote the safety and health of our community.

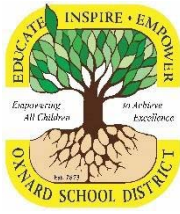
The Oxnard School District has taken the following steps to utilize technology to facilitate public participation during our upcoming board meetings in order to comply with public health guidance during the COVID-19 pandemic:

1. **Watch the meeting live.** The Oxnard School District Board meeting will be live streamed on the District's website at www.osdtv.oxnardsd.org and will also be shown on the following cable TV channels: Charter Spectrum Cable- Channel 20 and Frontier communication – Channel 37
2. **Public comment in advance.** We encourage members of the public to submit public comment in advance of the meeting. Public comment may be emailed to OSD_BoardMeetings@oxnardsd.org. In addition, please feel free to bring your written comment to the District Office between 9:00 and 12:00 p.m., you can also drop off your written comment at the District Office mail box located outside the front office, until 4:00 p.m. before the meeting. Please identify if the public comment is for a non-agenda or agendized item. If your public comment is for an agendized item, please identify clearly the agenda item number and title in your email. Any written testimony for public comment submitted via email before 11:00 am the day of the meeting will be provided to the Board members electronically or in written format. All public comments receive before the meeting will become part of the meeting archive.
3. **Public comment during the meeting.** Members of the public can join the Zoom Meeting from a computer via Zoom at [ZOOM.OXNARDSD.ORG](https://zoom.us/j/11118), mobile device, tablet or by phone. The Zoom meeting information will be provided in every board meeting agenda. You can find the meeting information on the following webpage page <https://www.oxnardsd.org/Page/11118> as long as needed during the COVID-19 pandemic.

In order to facilitate effective remote participation for all, please remember a few courtesies of conference calls if you opt to use Zoom for the purpose of providing public comment:

- Please do not put the call on hold.
- Please do not have the television/website transmission of the meeting playing while you are speaking as you provide public comment. You must minimize background noise.

We ask that you please be patient as we adjust to these changes and implement these new modalities for connection and public engagement. We are committed to making our meetings as accessible as practicable during unprecedented times, but if you need additional accommodations or support for remote participation in advance of the meeting, please contact Monica Noriega at mnoriega@oxnardsd.org or Argelia Tellez at atellez@oxnardsd.org or call 805-385-1501.



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El Distrito Escolar de Oxnard alienta la participación pública a distancia en línea en las reuniones de la Junta Directiva de Educación

Durante la pandemia COVID-19, el Distrito Escolar de Oxnard tiene el compromiso de acoger el aporte y la participación del público en el gobierno del distrito escolar de una manera consistente con la recomendación de las autoridades de salud pública de refugiarse en el lugar (permanecer en casa). El Distrito alienta firmemente la participación a distancia en línea, con el fin de fomentar la seguridad y salud de nuestra comunidad.

Con el fin de cumplir con las indicaciones de las autoridades de salud pública durante la pandemia COVID-19, el Distrito Escolar de Oxnard ha adoptado medidas para facilitar la participación pública en las próximas reuniones de la Junta Directiva de Educación a través de los siguientes medios tecnológicos:

1. **Vea la reunión en vivo.** La reunión de la Junta Directiva de Educación del Distrito Escolar de Oxnard será transmitida en el sitio web del Distrito en www.osdtv.oxnardsd.org y también será transmitida por los siguientes canales de televisión por cable: Charter Spectrum Cable - Canal 20 y Frontier Communication - Canal 37.
2. **Comentarios del público por adelantado.** Recomendamos a los miembros de público enviar sus comentarios con anticipación, antes de la reunión. Los comentarios del público pueden ser enviados por correo electrónico a OSD_BoardMeetings@oxnardsd.org. Además, puede traer sus comentarios a la Oficina del Distrito entre las 9:00 de la mañana y 12 del mediodía. También puede depositar su comentario en el buzón de correo que se encuentra afuera de la oficina, hasta las 4:00 de la tarde del día de la reunión. Por favor indique si el comentario público es sobre un tema que está en la agenda o no lo es. Si su comentario público es sobre un tema que está incluido en la agenda, por favor indique con claridad en su correo electrónico, el número y el título del tema. Toda declaración por escrito sobre comentarios públicos recibida vía correo electrónico antes de las 11:00 de la mañana del día en que tendrá lugar la reunión, será entregada a la Junta Directiva por vía electrónica o por escrito. Todos los comentarios del público recibidos antes de la reunión formarán parte de los archivos de la reunión.
3. **Comentarios del público durante la reunión.** Los miembros del público también pueden participar en la reunión para proporcionar sus comentarios vía videoconferencia Zoom en [ZOOM.OXNARD.ORG](https://zoom.us/j/3000000000), desde una computadora, dispositivo electrónico, tableta o teléfono. Puede encontrar la información de la reunión Zoom en la agenda de cada reunión. La información sobre la reunión se encuentra en la siguiente página de nuestro sitio web <https://www.oxnardsd.org/Page/11118> mientras sea necesario durante la pandemia COVID-19.

Con el fin de facilitar una participación a distancia efectiva para todos, por favor recuerde algunas de las reglas de cortesía de las conferencias telefónicas, si decide utilizar Zoom con el propósito de proporcionar su comentario público:

- Por favor no ponga la llamada en espera.
- Por favor no mantenga encendida la transmisión de la reunión en la televisión/el sitio web mientras expresa su comentario público. Debe minimizar el ruido de fondo.

Les rogamos que tengan paciencia conforme nos ajustamos a estos cambios e implementamos estas nuevas formas de conexión y participación pública. Tenemos el compromiso de hacer que estas reuniones sean accesibles en la medida de lo posible, durante esta época sin precedentes. Sin embargo si usted necesita adaptaciones o apoyo adicionales para la participación a distancia, antes de la reunión, por favor contacte a Monica Noriega en mnoriega@oxnardsd.org o a Argelia Tellez en atellez@oxnardsd.org o llame al 805-385- 1501.

OSD BOARD AGENDA ITEM

Name of Contributor: Janet Penanhoat

Date of Meeting: December 9, 2020

Agenda Section: Section D: Action Items

**Oxnard School District 2020-2021 First Interim Report (Period Ending October 31, 2020)
(Penanhoat/Crandall Plasencia)**

The Oxnard School District First Interim Report for Fiscal Year 2020-2021 is presented to the Board.

FISCAL IMPACT:

None.

RECOMMENDATION:

It is the recommendation of the Interim Assistant Superintendent, Business & Fiscal Services and the Director of Finance that the Board accept the Oxnard School District 2020-2021 First Interim Report (Period Ending October 31, 2020).

ADDITIONAL MATERIALS:

Attached: [Oxnard School District 2020-21 First Interim Report \(135 pages\)](#)
[2020-2021 First Interim Budget Report Presentation \(16 pages\)](#)

2020-21
1st Interim Report
(period ending October 31, 2020)



Board Meeting of
December 9, 2020

Prepared by:
Janet Penanhoat, Interim Assistant
Superintendent, Business & Fiscal Services
and
Mary Crandall Plasencia, Director of Finance

Mission:

Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.

Vision:

Empowering all children to achieve excellence

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OXNARD SCHOOL DISTRICT

First Interim Report 2020-2021

Education Code 42130 provides that the district submit a First Interim Report to the governing board of the district that covers the financial and budgetary status of the district for the period ending October 31, 2020.

Education Code 42131(a) (1) further states that “pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current forecasts, for the subsequent fiscal year.”

In keeping with the provision, the district is providing in the enclosed document the following:

- District Certification of Interim Report (POSITIVE)
- Enrollment History
- Average Daily Attendance Form
- LCFF Calculation
- Actual and Projected Cash Flows
- General Fund Summary of Changes
- SACS Fund Detail
- School District Criteria & Standards

OTHER FUNDS

The Other Funds of the district are substantially unchanged from that presented in the Adopted Budget.

MULTI-YEAR PROJECTIONS

Beginning on page 94 are the projections for the 2021-22 and 2022-23 fiscal years. The School Services of California Dartboard was used to determine net changes to projected COLA. Current ADA projection models were used to determine projected future ADA. Any changes in the ADA projection model, and corresponding changes in projected ADA, will be reflected at the 2nd Interim Report.

SUMMARY

Budget updates will occur on a regular basis. The 2nd Interim Report will be presented to the Board of Trustees by March 15, 2021.

All projections are based upon information available at this point in time and are subject to change as further information becomes available.

RECOMMENDATION

For purpose of meeting the First Interim Reporting Guidelines, it is recommended that the Board accept the First Interim Report as presented and authorize the filing of a Positive Certification with the Ventura County Office of Education.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mary Crandall Plasencia Telephone: 805-385-1501 x2455
Title: Director of Finance E-mail: mcrandallplasencia@oxnardsd.org

Criteria and Standards Review Summary

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

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

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

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

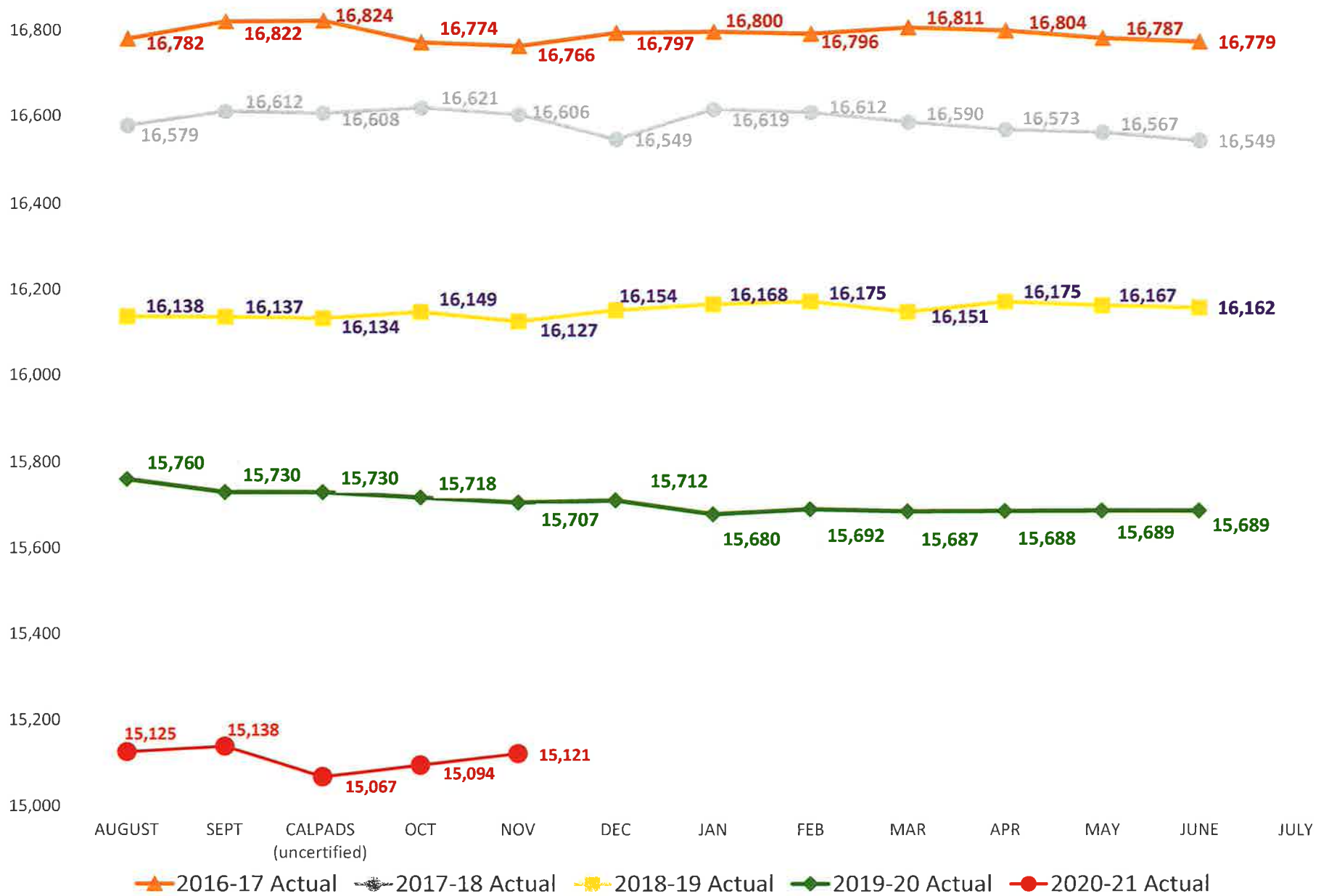
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

G = General Ledger Data; S = Supplemental Data

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

Oxnard School District Enrollment History 2016-17 through 2020-21 Actuals



2019-20

| Grade | CBEDS/ CalPads | P-1 | % to Enr | P-2 | % Change | Annual | % Change |
|-----------------------|-------------------|---------|----------|---------|----------|---------|----------|
| K-3 | 6874 | 6678.43 | 97.15% | 6626.86 | 96.40% | 6620.00 | 96.30% |
| | 0 | 0.00 | 97.15% | 0.00 | 96.40% | 0.00 | 96.30% |
| 4-6 | 5302 | 5151.36 | 97.15% | 5111.58 | 96.40% | 5106.29 | 96.30% |
| 7-8 | 3628 | 3524.41 | 97.15% | 3497.20 | 96.40% | 3493.57 | 96.30% |
| Home & Hosp | 0 | 0.00 | 97.15% | 0.00 | 96.40% | 0.00 | 96.30% |
| SpEd Ex Yr (incl abov | 15 | 14.35 | 97.15% | 0.00 | 96.40% | 14.22 | 96.30% |
| Non Pub | 7 | 6.70 | 97.15% | 4.75 | 96.40% | 6.64 | 96.30% |
| County Suppl | 0 | 0.00 | 97.15% | 0.00 | 96.40% | 0.00 | 96.30% |
| | 15,825 | 15,375 | | 15,240 | | 15,241 | |
| Chg from prev yr | -329 | 97.15% | | 96.30% | | 96.30% | |
| % chg from prv yr | -2.08% | | | | | | |

2020-21

| Grade | CBEDS/ CalPads | P-1 | % to Enr | P-2 | % Change | Annual | % Change |
|---------------------|-------------------|---------|----------|---------|----------|---------|----------|
| K-3 | 6466 | 6283.40 | 97.18% | 6230.92 | 96.36% | 6224.28 | 96.26% |
| | 0 | 0.00 | 97.18% | 0.00 | 96.36% | 0.00 | 96.26% |
| 4-6 | 5161 | 5015.25 | 97.18% | 4973.37 | 96.36% | 4968.06 | 96.26% |
| 7-8 | 3517 | 3417.68 | 97.18% | 3389.14 | 96.36% | 3385.52 | 96.26% |
| Home & Hosp | 0 | 0.00 | 97.18% | 0.00 | 96.36% | 0.00 | 96.26% |
| Spec Ed Ex Yr (incl | 15 | 14.15 | 97.18% | 0.00 | 96.36% | 14.02 | 96.26% |
| Non Pub | 3 | 2.92 | 97.18% | 2.89 | 96.36% | 2.89 | 96.26% |
| County Suppl | 0 | 0.00 | 97.18% | 0.00 | 96.36% | 0.00 | 96.26% |
| | 15,162 | 14,733 | | 14,596 | | 14,595 | |
| Chg from prev yr | -664 | 97.18% | | 96.27% | | 96.26% | |
| % chg from prv yr | -4.38% | | | | | | |

2021-22

| Grade | CBEDS/ CalPads | P-1 | % to Enr | P-2 | % Change | Annual | % Change |
|---------------------|-------------------|---------|----------|---------|----------|---------|----------|
| K-3 | 6295 | 6121.85 | 97.25% | 6068.55 | 96.40% | 6060.97 | 96.28% |
| | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| 4-6 | 5025 | 4886.31 | 97.25% | 4843.77 | 96.40% | 4837.72 | 96.28% |
| 7-8 | 3424 | 3329.81 | 97.25% | 3300.82 | 96.40% | 3296.70 | 96.28% |
| Home & Hosp | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| Spec Ed Ex Yr (incl | 14 | 13.98 | 97.25% | 13.86 | 96.40% | 13.85 | 96.28% |
| Non Pub | 3 | 2.84 | 97.25% | 2.82 | 96.40% | 2.81 | 96.28% |
| County Suppl | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| | 14,761 | 14,355 | | 14,230 | | 14,212 | |
| Chg from prev yr | -401 | 97.25% | | 96.40% | | 96.28% | |
| % chg from prv yr | -2.72% | | | | | | |

2022-2023

| Grade | CBEDS/ CalPads | P-1 | % to Enr | P-2 | % Change | Annual | % Change |
|---------------------|-------------------|---------|----------|---------|----------|---------|----------|
| K-3 | 6106 | 5937.93 | 97.25% | 5886.23 | 96.40% | 5878.88 | 96.28% |
| | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| 4-6 | 4874 | 4739.51 | 97.25% | 4698.24 | 96.40% | 4692.38 | 96.28% |
| 7-8 | 3321 | 3229.77 | 97.25% | 3201.65 | 96.40% | 3197.65 | 96.28% |
| Home & Hosp | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| Spec Ed Ex Yr (incl | 14 | 13.56 | 97.25% | 13.45 | 96.40% | 13.43 | 96.28% |
| Non Pub | 3 | 2.75 | 97.25% | 2.73 | 96.40% | 2.73 | 96.28% |
| County Suppl | 0 | 0.00 | 97.25% | 0.00 | 96.40% | 0.00 | 96.28% |
| | 14,317 | 13,924 | | 13,802 | | 13,785 | |
| Chg from prev yr | -443 | 97.25% | | 96.40% | | 96.28% | |
| % chg from prv yr | -3.10% | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 15,194.07 | 15,194.07 | 14,733.26 | 15,194.07 | 0.00 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 15,194.07 | 15,194.07 | 14,733.26 | 15,194.07 | 0.00 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 47.01 | 47.01 | 47.01 | 47.01 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 6.82 | 6.82 | 6.82 | 6.82 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 53.83 | 53.83 | 53.83 | 53.83 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 15,247.90 | 15,247.90 | 14,787.09 | 15,247.90 | 0.00 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| LCFF Calculator Universal Assumptions | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Oxnard (72538) - FY2020-21 First Interim | | | | 10/31/2020 |
| Summary of Funding | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Target Components: | | | | |
| COLA & Augmentation | 3.26% | 0.00% | 0.00% | 0.00% |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% |
| Base Grant | 122,597,954 | 119,272,691 | 115,676,921 | 112,718,866 |
| Grade Span Adjustment | 5,497,559 | 5,223,953 | 5,041,671 | 4,912,269 |
| Supplemental Grant | 22,163,086 | 21,540,409 | 21,333,390 | 20,660,733 |
| Concentration Grant | 20,181,448 | 19,614,447 | 20,135,862 | 19,303,270 |
| Add-ons | 1,709,470 | 1,709,470 | 1,709,470 | 1,709,470 |
| Total Target | 172,149,517 | 167,360,970 | 163,897,314 | 159,304,608 |
| Transition Components: | | | | |
| Target | \$ 172,149,517 | \$ 167,360,970 | \$ 163,897,314 | \$ 159,304,608 |
| Funded Based on Target Formula (PY P-2) | TRUE | TRUE | TRUE | TRUE |
| Floor | 166,468,682 | 162,383,607 | 157,996,649 | 154,396,528 |
| <i>Remaining Need after Gap (informational only)</i> | | | | |
| Gap % | 100% | 100% | 100% | 100% |
| Current Year Gap Funding | - | - | - | - |
| Miscellaneous Adjustments | - | - | - | - |
| Economic Recovery Target | - | - | - | - |
| Additional State Aid | - | - | - | - |
| Total LCFF Entitlement | \$ 172,149,517 | \$ 167,360,970 | \$ 163,897,314 | \$ 159,304,608 |
| Components of LCFF By Object Code | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 8011 - State Aid | \$ 132,366,714 | \$ 113,735,292 | \$ 124,255,602 | \$ 120,028,023 |
| 8011 - Fair Share | - | - | - | - |
| 8311 & 8590 - Categoricals | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 12,816,007 | 28,261,438 | 14,277,472 | 13,912,345 |
| <i>Local Revenue Sources:</i> | | | | |
| 8021 to 8089 - Property Taxes | 26,966,796 | 25,364,240 | 25,364,240 | 25,364,240 |
| 8096 - In-Lieu of Property Taxes | - | - | - | - |
| <i>Property Taxes net of in-lieu</i> | <i>26,966,796</i> | <i>25,364,240</i> | <i>25,364,240</i> | <i>25,364,240</i> |
| TOTAL FUNDING | \$ 172,149,517 | \$ 167,360,970 | \$ 163,897,314 | \$ 159,304,608 |
| <i>Basic Aid Status</i> | | | | |
| Less: Excess Taxes | \$ - | \$ - | \$ - | \$ - |
| Less: EPA in Excess to LCFF Funding | \$ - | \$ - | \$ - | \$ - |
| Total Phase-in Entitlement | \$ 172,149,517 | \$ 167,360,970 | \$ 163,897,314 | \$ 159,304,608 |
| EPA Details | | | | |
| % of Adjusted Revenue Limit - Annual | 16.08698870% | 36.47280930% | 19.00000000% | 19.00000000% |
| % of Adjusted Revenue Limit - P-2 | 16.08698870% | 36.47280930% | 19.00000000% | 19.00000000% |
| EPA (for LCFF Calculation purposes) | \$ 12,816,007 | \$ 28,261,438 | \$ 14,277,472 | \$ 13,912,345 |
| 8012 - EPA, Current Year Receipt | | | | |
| (P-2 plus Current Year Accrual) | 12,816,007 | 28,261,438 | 14,277,472 | 13,912,345 |
| 8019 - EPA, Prior Year Adjustment | | | | |
| (P-A less Prior Year Accrual) | 193,448 | - | - | - |
| Accrual (from Assumptions) | - | - | - | - |

| LCFF Calculator Universal Assumptions | | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| Oxnard (72538) - FY2020-21 First Interim | | | | 10/31/2020 |
| Summary of Student Population | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Unduplicated Pupil Population | | | | |
| Enrollment | 15,727 | 15,147 | 14,815 | 14,352 |
| COE Enrollment | 54 | 60 | 60 | 60 |
| <i>Total Enrollment</i> | <i>15,781</i> | <i>15,207</i> | <i>14,875</i> | <i>14,412</i> |
| Unduplicated Pupil Count | 14,078 | 13,329 | 13,037 | 12,629 |
| COE Unduplicated Pupil Count | 26 | 27 | 27 | 27 |
| <i>Total Unduplicated Pupil Count</i> | <i>14,104</i> | <i>13,356</i> | <i>13,064</i> | <i>12,656</i> |
| Rolling %, Supplemental Grant | 86.5100% | 86.5100% | 88.3600% | 87.8200% |
| Rolling %, Concentration Grant | 86.5100% | 86.5100% | 88.3600% | 87.8200% |
| FUNDED ADA | | | | |
| Adjusted Base Grant ADA | <i>Prior Year</i> | <i>Prior Year</i> | <i>Prior Year</i> | <i>Prior Year</i> |
| Grades TK-3 | 6,863.37 | 6,521.79 | 6,294.22 | 6,132.67 |
| Grades 4-6 | 5,230.36 | 5,186.73 | 5,037.78 | 4,908.84 |
| Grades 7-8 | 3,583.27 | 3,539.38 | 3,455.09 | 3,367.42 |
| Grades 9-12 | - | - | - | - |
| Total Adjusted Base Grant ADA | 15,677.00 | 15,247.90 | 14,787.09 | 14,408.93 |
| Necessary Small School ADA | <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 | - | - | - | - |
| Total Necessary Small School ADA | - | - | - | - |
| Total Funded ADA | 15677.00 | 15247.90 | 14787.09 | 14408.93 |
| ACTUAL ADA (Current Year Only) | | | | |
| Grades TK-3 | 6,521.79 | 6,294.22 | 6,132.67 | 5,948.75 |
| Grades 4-6 | 5,186.73 | 5,037.78 | 4,908.84 | 4,762.04 |
| Grades 7-8 | 3,539.38 | 3,455.09 | 3,367.42 | 3,267.08 |
| Grades 9-12 | - | - | - | - |
| Total Actual ADA | 15,247.90 | 14,787.09 | 14,408.93 | 13,977.87 |
| Funded Difference (Funded ADA less Actual ADA) | 429.10 | 460.81 | 378.16 | 431.06 |
| LCAP Percentage to Increase or Improve Services | | | | |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Current year estimated supplemental and concen \$ | 42,344,534 \$ | 41,154,856 \$ | 41,469,252 \$ | 39,964,003 |
| Current year Percentage to Increase or Improve S | 33.06% | 33.06% | 34.35% | 33.97% |

| Oxnard (72538) - FY2020-21 First Interim Budget | | | | | | |
|--|---------------------|-------------|----------------------|-------------------------------|------------|---------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | 2019-20 |
| CALCULATE LCFF TARGET | | | | | | |
| | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Unduplicated as % of Enrollment | 3.260% | | 0.00% | 86.51% | 86.51% | 2019-20 |
| | ADA | Base | Gr Span | Supp | Concen | TARGET |
| Grades TK-3 | 6,863.37 | 7,702 | 801 | 1,471 | 1,340 | 77,651,047 |
| Grades 4-6 | 5,230.36 | 7,818 | | 1,353 | 1,232 | 54,408,277 |
| Grades 7-8 | 3,583.27 | 8,050 | | 1,393 | 1,268 | 38,380,722 |
| Grades 9-12 | - | 9,329 | 243 | 1,656 | 1,508 | - |
| Subtract NSS | - | - | - | - | - | - |
| NSS Allowance | - | - | - | - | - | - |
| TOTAL BASE | 15,677.00 | 122,597,954 | 5,497,559 | 22,163,086 | 20,181,448 | 170,440,047 |
| Targeted Instructional Improvement Block Grant | | | | | | 500,077 |
| Home-to-School Transportation | | | | | | 1,209,393 |
| Small School District Bus Replacement Program | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 172,149,517 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | |
| - | | | | | | |
| CALCULATE LCFF FLOOR | | | | | | |
| | | | | 12-13 Rate | 19-20 ADA | |
| Current year Funded ADA times Base per ADA | | | | 5,035.32 | 15,677.00 | 78,938,712 |
| Current year Funded ADA times Other RL per ADA | | | | 46.45 | 15,677.00 | 728,197 |
| Necessary Small School Allowance at 12-13 rates | | | | | | - |
| 2012-13 Categoricals | | | | | | 17,222,074 |
| Floor Adjustments | | | | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | | | - |
| Less Fair Share Reduction | | | | | | - |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | | | | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | | \$ 4,438.33 | 15,677.00 | 69,579,699 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | 166,468,682 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | |
| | | | | | | 2019-20 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | 172,149,517 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | 166,468,682 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | | - |
| Current Year Gap Funding | | | | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | | | | - |
| Miscellaneous Adjustments | | | | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | | | | 172,149,517 |
| CALCULATE STATE AID | | | | | | |
| Transition Entitlement | | | | | | 172,149,517 |
| Local Revenue (including RDA) | | | | | | (26,966,796) |
| Gross State Aid | | | | | | 145,182,721 |
| CALCULATE MINIMUM STATE AID | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | 12-13 Rate | 19-20 ADA | | N/A |
| 2012-13 NSS Allowance (deficit) | | | 5,081.77 | 15,677.00 | | 79,666,908 |
| Minimum State Aid Adjustments | | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | | (26,966,796) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 52,700,112 |
| Categorical funding from 2012-13 | | | | | | 17,222,074 |
| Charter Categorical Block Grant adjusted for ADA | | | | | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | 69,922,186 |
| Proration Factor | | | | | | - |
| Minimum State Aid Guarantee | | | | | | 69,922,186 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | | - |
| Offset | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | - |
| Total Minimum State Aid with Offset | | | | | | - |
| TOTAL STATE AID | | | | | | 145,182,721 |
| Additional State Aid (Additional SA) | | | | | | |
| - | | | | | | |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | | |
| | | | | | | 172,149,517 |
| CHANGE OVER PRIOR YEAR | | | 1.28% | 2,176,056 | | |
| LCFF Entitlement PER ADA | | | | | | 10,981 |
| PER ADA CHANGE OVER PRIOR YEAR | | | 3.66% | 388 | | |
| BASIC AID STATUS (school districts only) | | | | | | |
| | | | | | | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | |
| | | | | Increase | | 2019-20 |
| State Aid | | | 2.32% | 3,291,384 | | 145,182,721 |
| Property Taxes net of in-lieu | | | -3.97% | (1,115,328) | | 26,966,796 |
| Charter in-Lieu Taxes | | | 0.00% | - | | - |
| LCFF pre COE, Choice, Supp | | | 1.28% | 2,176,056 | | 172,149,517 |

| Oxnard (72538) - FY2020-21 First Interim Budget | | 44135 | | v21.2 | |
|--|--------------------------------|--------------------|-------------------|---------------------------|--------------------|
| LOCAL CONTROL FUNDING FORMULA | | | 2020-21 | | |
| CALCULATE LCFF TARGET | | | | | |
| | <u>COLA & Augmentation</u> | | <u>Base Grant</u> | <u>Unduplicated Pupil</u> | |
| | | | <u>Proration</u> | <u>Percentage</u> | |
| Unduplicated as % of Enrollment | 0,000% | | 0,00% | 86,51% | 86,51% |
| | | | | | 2020-21 |
| | <u>ADA</u> | <u>Base</u> | <u>Gr Span</u> | <u>Supp</u> | <u>Concen</u> |
| Grades TK-3 | 6,521.79 | 7,702 | 801 | 1,471 | 1,340 |
| Grades 4-6 | 5,186.73 | 7,818 | | 1,353 | 1,232 |
| Grades 7-8 | 3,539.38 | 8,050 | | 1,393 | 1,268 |
| Grades 9-12 | | 9,329 | 243 | 1,656 | 1,508 |
| Subtract NSS | - | - | - | - | - |
| NSS Allowance | - | - | - | - | - |
| TOTAL BASE | 15,247.90 | 119,272,691 | 5,223,953 | 21,540,409 | 19,614,447 |
| Targeted Instructional Improvement Block Grant | | | | | 500,077 |
| Home-to-School Transportation | | | | | 1,209,393 |
| Small School District Bus Replacement Program | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | 167,360,970 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | |
| CALCULATE LCFF FLOOR | | | | | |
| | | | 12-13 | 20-21 | |
| | | | Rate | ADA | |
| Current year Funded ADA times Base per ADA | | | 5,035.32 | 15,247.90 | 76,778,056 |
| Current year Funded ADA times Other RL per ADA | | | 46.45 | 15,247.90 | 708,265 |
| Necessary Small School Allowance at 12-13 rates | | | | | - |
| 2012-13 Categoricals | | | | | 17,222,074 |
| Floor Adjustments | | | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | | - |
| Less Fair Share Reduction | | | | | - |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | | | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | \$ 4,438.33 | 15,247.90 | 67,675,212 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | 162,383,607 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | |
| | | | | | 2020-21 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | 167,360,970 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | 162,383,607 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | - |
| Current Year Gap Funding | | | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | | | - |
| Miscellaneous Adjustments | | | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | | | 167,360,970 |
| CALCULATE STATE AID | | | | | |
| Transition Entitlement | | | | | 167,360,970 |
| Local Revenue (including RDA) | | | | | (25,364,240) |
| Gross State Aid | | | | | 141,996,730 |
| CALCULATE MINIMUM STATE AID | | | | | |
| | | | 12-13 Rate | 20-21 ADA | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | 5,081.77 | 15,247.90 | 77,486,321 |
| 2012-13 NSS Allowance (deficit) | | | | | - |
| Minimum State Aid Adjustments | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | (25,364,240) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | 52,122,081 |
| Categorical funding from 2012-13 | | | | | 17,222,074 |
| Charter Categorical Block Grant adjusted for ADA | | | | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | | | 69,344,155 |
| Proration Factor | | | | | 0.00% |
| Minimum State Aid Guarantee | | | | | 69,344,155 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | - |
| Offset | | | | | - |
| Minimum State Aid Prior to Offset | | | | | - |
| Total Minimum State Aid with Offset | | | | | - |
| TOTAL STATE AID | | | | | 141,996,730 |
| Additional State Aid (Additional SA) | | | | | |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | 167,360,970 |
| CHANGE OVER PRIOR YEAR | | | -2.78% | (4,788,547) | |
| LCFF Entitlement PER ADA | | | | | 10,976 |
| PER ADA CHANGE OVER PRIOR YEAR | | | -0.05% | (5) | |
| BASIC AID STATUS (school districts only) | | | | | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | |
| | | | Increase | | 2020-21 |
| State Aid | | | -2.19% | (3,185,991) | 141,996,730 |
| Property Taxes net of in-lieu | | | -5.94% | (1,602,556) | 25,364,240 |
| Charter in-Lieu Taxes | | | 0.00% | - | - |
| LCFF pre COE, Choice, Supp | | | -2.78% | (4,788,547) | 167,360,970 |

| Oxnard (72538) - FY2020-21 First Interim Budget | | | | | |
|--|---------------------|-------------|----------------------|-------------------------------|--------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | 2021-22 |
| CALCULATE LCFF TARGET | | | | | |
| | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | |
| Unduplicated as % of Enrollment | 0.000% | | 0.00% | 88.36% | 88.36% |
| | ADA | Base | Gr Span | Supp | Concen |
| Grades TK-3 | 6,294.22 | 7,702 | 801 | 1,503 | 1,418 |
| Grades 4-6 | 5,037.78 | 7,818 | | 1,382 | 1,304 |
| Grades 7-8 | 3,455.09 | 8,050 | | 1,423 | 1,343 |
| Grades 9-12 | | 9,329 | 243 | 1,692 | 1,597 |
| Subtract NSS | - | - | - | - | - |
| NSS Allowance | - | - | - | - | - |
| TOTAL BASE | 14,787.09 | 115,676,921 | 5,041,671 | 21,333,390 | 20,135,862 |
| Targeted Instructional Improvement Block Grant | | | | | 500,077 |
| Home-to-School Transportation | | | | | 1,209,393 |
| Small School District Bus Replacement Program | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | 163,897,314 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | |
| - | | | | | |
| CALCULATE LCFF FLOOR | | | | | |
| | | | | 12-13 Rate | 21-22 ADA |
| Current year Funded ADA times Base per ADA | | | | 5,035.32 | 14,787.09 |
| Current year Funded ADA times Other RL per ADA | | | | 46.45 | 14,787.09 |
| Necessary Small School Allowance at 12-13 rates | | | | | - |
| 2012-13 Categoricals | | | | | 17,222,074 |
| Floor Adjustments | | | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | | - |
| Less Fair Share Reduction | | | | | - |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | | | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | | \$ 4,438.33 | 14,787.09 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | 65,629,985 |
| | | | | | 157,996,649 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | |
| | | | | | 2021-22 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | 163,897,314 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | 157,996,649 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | - |
| Current Year Gap Funding | | | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | | | - |
| Miscellaneous Adjustments | | | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | | | 163,897,314 |
| CALCULATE STATE AID | | | | | |
| Transition Entitlement | | | | | 163,897,314 |
| Local Revenue (including RDA) | | | | | (25,364,240) |
| Gross State Aid | | | | | 138,533,074 |
| CALCULATE MINIMUM STATE AID | | | | | |
| | | | 12-13 Rate | 21-22 ADA | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | 5,081.77 | 14,787.09 | 75,144,590 |
| 2012-13 NSS Allowance (deficit) | | | | | - |
| Minimum State Aid Adjustments | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | (25,364,240) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | 49,780,350 |
| Categorical funding from 2012-13 | | | | | 17,222,074 |
| Charter Categorical Block Grant adjusted for ADA | | | | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | | | 67,002,424 |
| Proration Factor | | | | | 0.00% |
| Minimum State Aid Guarantee | | | | | 67,002,424 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | - |
| Offset | | | | | - |
| Minimum State Aid Prior to Offset | | | | | - |
| Total Minimum State Aid with Offset | | | | | - |
| TOTAL STATE AID | | | | | 138,533,074 |
| Additional State Aid (Additional SA) | | | | | |
| - | | | | | |
| LCFF Phase-In Entitlement | | | | | |
| (before COE transfer, Choice & Charter Supplemental) | | | | | |
| 163,897,314 | | | | | |
| CHANGE OVER PRIOR YEAR | | | | | |
| -2.07% (3,463,656) | | | | | |
| LCFF Entitlement PER ADA | | | | | |
| 11,084 | | | | | |
| PER ADA CHANGE OVER PRIOR YEAR | | | | | |
| 0.98% 108 | | | | | |
| BASIC AID STATUS (school districts only) | | | | | |
| Non-Basic Aid | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | |
| | | | | Increase | 2021-22 |
| State Aid | | | -2.44% | (3,463,656) | 138,533,074 |
| Property Taxes net of in-lieu | | | 0.00% | - | 25,364,240 |
| Charter in-Lieu Taxes | | | 0.00% | - | - |
| LCFF pre COE, Choice, Supp | | | -2.07% | (3,463,656) | 163,897,314 |

| Oxnard (72538) - FY2020-21 First Interim Budget | | 44135 | v21.2 |
|--|--------------------------------|-----------------------------|--|
| LOCAL CONTROL FUNDING FORMULA | | 2022-23 | |
| CALCULATE LCFF TARGET | | | |
| | <u>COLA & Augmentation</u> | <u>Base Grant Proration</u> | <u>Unduplicated Pupil Percentage</u> |
| Unduplicated as % of Enrollment | 0.000% | 0.00% | 87.82% 87.82% |
| | <u>ADA</u> | <u>Base</u> | <u>Gr Span</u> <u>Supp</u> <u>Concen</u> <u>TARGET</u> |
| Grades TK-3 | 6,132.67 | 7,702 | 801 1,493 1,395 69,862,207 |
| Grades 4-6 | 4,908.84 | 7,818 | 1,373 1,283 51,415,619 |
| Grades 7-8 | 3,367.42 | 8,050 | 1,414 1,321 36,317,312 |
| Grades 9-12 | - | 9,329 | 243 1,681 1,571 |
| Subtract NSS | - | - | - |
| NSS Allowance | - | - | - |
| TOTAL BASE | 14,408.93 | 112,718,866 | 4,912,269 20,660,733 19,303,270 157,595,138 |
| Targeted Instructional Improvement Block Grant | | | 500,077 |
| Home-to-School Transportation | | | 1,209,393 |
| Small School District Bus Replacement Program | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | 159,304,608 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | |
| - | | | |
| CALCULATE LCFF FLOOR | | | |
| | | 12-13 Rate | 22-23 ADA |
| Current year Funded ADA times Base per ADA | | 5,035.32 | 14,408.93 |
| Current year Funded ADA times Other RL per ADA | | 46.45 | 14,408.93 |
| Necessary Small School Allowance at 12-13 rates | | | - |
| 2012-13 Categoricals | | | 17,222,074 |
| Floor Adjustments | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | - |
| Less Fair Share Reduction | | | - |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | \$ 4,438.33 | 14,408.93 | 63,951,586 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | 154,396,528 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | |
| | | | 2022-23 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | 159,304,608 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | 154,396,528 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | - |
| Current Year Gap Funding | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | - |
| Miscellaneous Adjustments | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | 159,304,608 |
| CALCULATE STATE AID | | | |
| Transition Entitlement | | | 159,304,608 |
| Local Revenue (including RDA) | | | (25,364,240) |
| Gross State Aid | | | 133,940,368 |
| CALCULATE MINIMUM STATE AID | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | 12-13 Rate | 22-23 ADA | N/A |
| 2012-13 NSS Allowance (deficit) | 5,081.77 | 14,408.93 | 73,222,868 |
| Minimum State Aid Adjustments | | | - |
| Less Current Year Property Taxes/In Lieu | | | (25,364,240) |
| Subtotal State Aid for Historical RL/Charter General BG | | | 47,858,628 |
| Categorical funding from 2012-13 | | | 17,222,074 |
| Charter Categorical Block Grant adjusted for ADA | | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | 65,080,702 |
| Proration Factor | | | 0.00% |
| Minimum State Aid Guarantee | | | 65,080,702 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | - |
| Offset | | | - |
| Minimum State Aid Prior to Offset | | | - |
| Total Minimum State Aid with Offset | | | - |
| TOTAL STATE AID | | | 133,940,368 |
| Additional State Aid (Additional SA) | | | |
| - | | | |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | | |
| | | | 159,304,608 |
| CHANGE OVER PRIOR YEAR | | | |
| | -2.80% | (4,592,706) | |
| LCFF Entitlement PER ADA | | | |
| | | | 11,056 |
| PER ADA CHANGE OVER PRIOR YEAR | | | |
| | -0.25% | (28) | |
| BASIC AID STATUS (school districts only) | | | |
| | | | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| | | Increase | 2022-23 |
| State Aid | -3.32% | (4,592,706) | 133,940,368 |
| Property Taxes net of in-lieu | 0.00% | - | 25,364,240 |
| Charter In-Lieu Taxes | 0.00% | - | - |
| LCFF pre COE, Choice, Supp. | -2.80% | (4,592,706) | 159,304,608 |

2020-21 Estimated Cash Flow Report as of October 31, 2020 - 1st Interim Budget

| | Actual July | Actual August | Actual Sept | Actual October | Estimated November | Estimated December | Estimated January | Estimated February | Estimated March | Estimated April | Estimated May | Estimated June | Total | 1st Interim Budget | Estimated Accrual |
|---|----------------|------------------|----------------|-------------------|-----------------------|-----------------------|----------------------|-----------------------|--------------------|--------------------|------------------|-------------------|----------------|-----------------------|----------------------|
| Beg Cash Balance | \$10,109,870 | \$26,842,973 | \$16,999,635 | \$41,983,148 | \$38,733,953 | \$38,456,109 | \$50,628,261 | \$49,316,177 | \$38,383,401 | \$32,816,961 | \$29,162,659 | \$13,336,867 | | | |
| Revenue: | | | | | | | | | | | | | | | |
| State Apportionment* | \$ 5,806,298 | \$ 5,806,298 | \$ 10,451,337 | \$ 10,451,337 | \$ 10,451,337 | \$ 10,451,337 | \$ 10,451,337 | \$ 4,774,589 | \$ 1,828,566 | \$ 1,828,566 | \$ 1,828,566 | \$ - | \$ 74,129,568 | \$ 113,735,292 | \$ 39,605,724 |
| EPA | \$ - | \$ - | \$ 7,264,190 | \$ - | \$ - | \$ 7,264,190 | \$ - | \$ - | \$ 7,264,190 | \$ - | \$ - | \$ - | \$ 6,468,868 | \$ 28,261,438 | \$ - |
| Property Tax | \$ 297,953 | \$ 7,997 | \$ 94,169 | \$ - | \$ 700,944 | \$ 13,415,841 | \$ 383,768 | \$ 202,794 | \$ 159,944 | \$ 9,255,514 | \$ 242,938 | \$ 602,379 | \$ 25,364,240 | \$ 25,364,240 | \$ - |
| Apportionment Transfers | \$ - | \$ - | \$ - | \$ (1,000,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,000,000) | \$ (1,000,000) | \$ - |
| Federal | \$ 120,922 | \$ 795,131 | \$ 17,851,873 | \$ 608,529 | \$ 65,463 | \$ 478,459 | \$ 5,563,468 | \$ - | \$ 826,903 | \$ 563,387 | \$ - | \$ 8,712,646 | \$ 35,586,780 | \$ 35,586,780 | \$ - |
| Other State | \$ 18,638 | \$ 18,638 | \$ 2,891,263 | \$ 185,518 | \$ 1,894,916 | \$ 1,872,765 | \$ 38,484 | \$ 62,878 | \$ 832,473 | \$ 1,102,890 | \$ 63,054 | \$ 1,083,581 | \$ 10,065,098 | \$ 10,065,098 | \$ - |
| Local | \$ 2,247,413 | \$ 494,764 | \$ 885,785 | \$ 1,195,622 | \$ 825,102 | \$ 950,337 | \$ 887,121 | \$ 511,271 | \$ 514,868 | \$ 630,246 | \$ 591,065 | \$ 790,458 | \$ 10,524,051 | \$ 10,524,051 | \$ - |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue | \$ 8,491,224 | \$ 7,122,827 | \$ 39,438,617 | \$ 11,441,005 | \$ 13,937,762 | \$ 34,432,929 | \$ 17,324,178 | \$ 5,551,532 | \$ 11,426,943 | \$ 13,380,603 | \$ 2,725,623 | \$ 17,657,932 | \$ 182,931,175 | \$ 222,536,899 | \$ 39,605,724 |
| Expenditures: | | | | | | | | | | | | | | | |
| Certificated Salaries | \$ 154,640 | \$ 7,614,949 | \$ 7,619,931 | \$ 7,476,973 | \$ 7,677,290 | \$ 7,625,238 | \$ 7,565,826 | \$ 7,429,707 | \$ 7,529,707 | \$ 7,529,707 | \$ 7,709,873 | \$ 11,945,416 | \$ 87,879,259 | \$ 87,879,259 | \$ - |
| Classified Salaries | \$ 1,068,007 | \$ 2,450,289 | \$ 2,474,248 | \$ 2,382,949 | \$ 2,493,356 | \$ 2,521,964 | \$ 2,531,833 | \$ 2,539,337 | \$ 2,522,647 | \$ 2,496,002 | \$ 2,422,647 | \$ 3,284,573 | \$ 29,127,862 | \$ 29,127,862 | \$ - |
| Benefits | \$ 594,846 | \$ 3,829,884 | \$ 3,859,290 | \$ 3,780,446 | \$ 3,902,069 | \$ 3,903,234 | \$ 4,016,443 | \$ 4,003,296 | \$ 4,040,869 | \$ 4,020,869 | \$ 4,010,869 | \$ 4,833,411 | \$ 44,795,324 | \$ 44,795,324 | \$ - |
| Books & Supplies | \$ 49,031 | \$ 204,070 | \$ 308,997 | \$ 1,610,988 | \$ 792,847 | \$ 5,557,785 | \$ 3,458,135 | \$ 682,595 | \$ 790,033 | \$ 1,460,586 | \$ 1,507,948 | \$ 10,075,390 | \$ 26,497,805 | \$ 26,497,805 | \$ - |
| Services & Operating | \$ 222,746 | \$ 1,881,202 | \$ 888,101 | \$ 2,556,607 | \$ 1,891,314 | \$ 2,534,714 | \$ 2,427,286 | \$ 2,408,643 | \$ 2,410,540 | \$ 2,572,081 | \$ 3,035,539 | \$ 6,505,159 | \$ 29,333,933 | \$ 29,333,933 | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ 12,011 | \$ 413,089 | \$ 329,802 | \$ - | \$ - | \$ 56,892 | \$ - | \$ 63,568 | \$ 42,673 | \$ 918,035 | \$ - |
| Other Outgo | \$ 233,074 | \$ 29,566 | \$ 53,219 | \$ 53,219 | \$ 53,219 | \$ 192,853 | \$ 122,136 | \$ 46,030 | \$ 324,986 | \$ 86,789 | \$ 426,769 | \$ 615,907 | \$ 2,237,748 | \$ 2,237,748 | \$ - |
| Total Expenses | \$ 2,322,344 | \$ 16,009,761 | \$ 15,203,787 | \$ 17,861,182 | \$ 16,822,105 | \$ 22,748,877 | \$ 20,451,462 | \$ 17,109,608 | \$ 17,618,783 | \$ 18,162,906 | \$ 19,176,614 | \$ 37,302,528 | \$ 220,789,956 | \$ 220,789,956 | \$ - |
| Net Monthly | \$ 6,168,880 | \$ (8,886,934) | \$ 24,234,830 | \$ (6,420,177) | \$ (2,884,344) | \$ 11,684,051 | \$ (3,127,284) | \$ (11,558,076) | \$ (6,191,839) | \$ (4,782,303) | \$ (16,450,991) | \$ (19,644,596) | | | |
| Prior Year Transactions: | | | | | | | | | | | | | | | |
| PY Audit Adjustment | \$ 21,147,391 | \$ 220,760 | \$ 1,441,474 | \$ 3,122,514 | \$ 1,718,000 | \$ 7,800 | \$ 850,000 | \$ - | \$ - | \$ 502,900 | \$ (10,200) | \$ 1,120,500 | \$ 30,121,138 | \$ - | \$ - |
| Accounts Receivable | \$ 10,583,169 | \$ 1,177,164 | \$ 692,791 | \$ (48,468) | \$ (888,500) | \$ (480,300) | \$ (965,200) | \$ (625,300) | \$ (625,400) | \$ (625,100) | \$ (635,400) | \$ (15,575,400) | \$ (6,015,944) | \$ - | \$ - |
| Accounts Payable* | \$ 10,564,222 | \$ (956,405) | \$ 748,683 | \$ 3,170,982 | \$ 2,606,500 | \$ 488,100 | \$ 1,815,200 | \$ 625,300 | \$ 625,400 | \$ 1,128,000 | \$ 625,200 | \$ 16,695,900 | \$ 38,137,083 | \$ - | \$ - |
| Net Prior Year | \$ 16,733,102 | \$ (9,843,338) | \$ 24,983,513 | \$ (3,249,195) | \$ (277,844) | \$ 12,172,151 | \$ (1,312,084) | \$ (10,932,776) | \$ (5,566,439) | \$ (3,654,303) | \$ (15,825,791) | \$ (2,948,696) | | | |
| Net Monthly Increase/(Decrease)* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Tran Activity | \$ 26,842,973 | \$ 16,999,635 | \$ 41,983,148 | \$ 38,733,953 | \$ 38,456,109 | \$ 50,628,261 | \$ 49,316,177 | \$ 38,383,401 | \$ 32,816,961 | \$ 29,162,659 | \$ 13,336,867 | \$ 10,388,171 | | | |
| Ending Cash | | | | | | | | | | | | | | | |

*Plan to borrow \$20m cash from other Funds in June; estimated repayment within 120 days, upon receipt of deferred apportionment.

**2020-21 General Fund Balance Summary Comparison
Explanation of Changes from Original Budget**

| Object | Original Budget | 1st Interim | Difference | Explanation |
|--------|-----------------|-------------|------------|-------------|
|--------|-----------------|-------------|------------|-------------|

Revenue:

| | | | | |
|-----------|----------------|----------------|---------------|--|
| 8010-8099 | \$ 153,410,469 | \$ 166,360,970 | \$ 12,950,501 | Increase due to State Budget adoption at 0.00% COLA (instead of -7.92% COLA). |
| 8100-8299 | \$ 15,896,821 | \$ 35,586,780 | \$ 19,689,959 | Recognize prior year carryover of Federal revenue (\$5.4 million), and increase to CARES Act funding (\$14.2 million). |
| 8300-8599 | \$ 7,991,723 | \$ 10,065,098 | \$ 2,073,375 | Recognize ASES prior year carryover, and increase to State Learning Loss Mitigation funding. |
| 8600-8799 | \$ 10,100,722 | \$ 10,524,051 | \$ 423,329 | Increases in Local revenues such as Workers Compensation rebate from VCSSFA, safety credit funds, and higher interest rates. |

Expenditures:

| | | | | |
|-----------|-----------------|-----------------|---------------|--|
| 1000-1999 | \$ 80,299,029 | \$ 87,879,259 | \$ 7,580,230 | which were removed for 1st Interim; 1st Interim includes increased budget for extra hours for teacher professional development and intervention (ISPs) paid with CARES Act funds. |
| 2000-2999 | \$ 27,532,439 | \$ 29,127,852 | \$ 1,595,413 | Adopted Budget included decreases for a hiring freeze and two furlough days, which were removed for 1st Interim; 1st Interim includes increased budget for extra hours for clerical support at sites, and extra staff paid with CARES Act funds. |
| 3000-3999 | \$ 40,502,919 | \$ 44,795,324 | \$ 4,292,405 | Adjustment for increases to certificated and classified employee expenses. |
| 4000-4999 | \$ 13,019,602 | \$ 26,497,805 | \$ 13,478,203 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 5000-5999 | \$ 27,708,863 | \$ 29,333,933 | \$ 1,625,070 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 6000-6999 | \$ 186,250 | \$ 918,035 | \$ 731,785 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 7100-7499 | \$ 2,685,017 | \$ 2,685,017 | \$ - | |
| 7300-7399 | \$ (691,728) | \$ (447,269) | \$ 244,459 | Increase in Indirect Costs due to increase in budgeted expenditures. |
| 7600-7629 | \$ 654,729 | \$ - | \$ (654,729) | Decrease in contribution to Child Nutrition Fund, due to use of CARES Act funds. |
| 8980-8999 | \$ (36,925,709) | \$ (37,863,259) | \$ 937,550 | Increase in contribution to Special Education. |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 153,410,469.00 | 153,410,469.00 | 39,179,578.38 | 166,360,970.00 | 12,950,501.00 | 8.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,245,853.00 | 3,245,853.00 | 492,597.75 | 3,221,945.00 | (23,908.00) | -0.7% |
| 4) Other Local Revenue | | 8600-8799 | 3,161,722.00 | 3,161,722.00 | 2,355,070.57 | 3,544,979.00 | 383,257.00 | 12.1% |
| 5) TOTAL, REVENUES | | | 159,818,044.00 | 159,818,044.00 | 42,027,246.70 | 173,127,894.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 58,152,841.00 | 58,152,841.00 | 17,112,378.32 | 67,083,190.00 | (8,930,349.00) | -15.4% |
| 2) Classified Salaries | | 2000-2999 | 15,919,478.00 | 15,919,478.00 | 4,642,077.74 | 16,864,322.00 | (944,844.00) | -5.9% |
| 3) Employee Benefits | | 3000-3999 | 29,359,758.00 | 29,359,758.00 | 8,602,928.25 | 33,127,134.00 | (3,767,376.00) | -12.8% |
| 4) Books and Supplies | | 4000-4999 | 7,152,425.00 | 7,183,571.00 | 327,688.98 | 6,467,396.00 | 716,175.00 | 10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,950,985.00 | 14,950,985.00 | 3,306,780.17 | 13,011,845.00 | 1,939,140.00 | 13.0% |
| 6) Capital Outlay | | 6000-6999 | 26,250.00 | 26,250.00 | 0.00 | 132,908.00 | (106,658.00) | -406.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 955,017.00 | 955,017.00 | 369,078.39 | 955,017.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,783,440.00) | (1,783,440.00) | 0.00 | (1,992,365.00) | 208,925.00 | -11.7% |
| 9) TOTAL, EXPENDITURES | | | 124,733,314.00 | 124,764,460.00 | 34,360,931.85 | 135,649,447.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 35,084,730.00 | 35,053,584.00 | 7,666,314.85 | 37,478,447.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| 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 | (36,925,709.00) | (36,925,709.00) | 0.00 | (37,863,259.00) | (937,550.00) | 2.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (37,580,438.00) | (37,580,438.00) | 0.00 | (37,863,259.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,495,708.00) | (2,526,854.00) | 7,666,314.85 | (384,812.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,165,228.87 | 15,165,228.00 | | 15,165,228.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,165,228.87 | 15,165,228.00 | | 15,165,228.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,165,228.87 | 15,165,228.00 | | 15,165,228.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,669,520.87 | 12,638,374.00 | | 14,780,416.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 20,000.00 | 20,000.00 | | 20,000.00 | | |
| Stores | | 9712 | 100,000.00 | 100,000.00 | | 100,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| 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 | 150,000.00 | 6,555,675.00 | | 7,488,850.00 | | |
| Bus replacement | 0000 | 9780 | 150,000.00 | | | | | |
| Bus replacement | 0000 | 9780 | | 150,000.00 | | | | |
| COVID reserve, economic uncertainty | 0000 | 9780 | | 6,405,675.00 | | | | |
| Textbook set-aside | 0000 | 9780 | | | | 2,000,000.00 | | |
| Bus replacement | 0000 | 9780 | | | | 150,000.00 | | |
| 1x funds, building maintenance | 0000 | 9780 | | | | 1,542,000.00 | | |
| COVID reserve for economic uncertain | 0000 | 9780 | | | | 3,796,850.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,756,915.00 | 5,955,086.00 | | 6,623,699.00 | | |
| Unassigned/Unappropriated Amount | | | 6,642,605.87 | 7,613.00 | | 547,867.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 111,315,099.00 | 111,315,099.00 | 32,515,270.00 | 113,735,292.00 | 2,420,193.00 | 2.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 18,505,551.00 | 18,505,551.00 | 7,264,190.00 | 28,261,438.00 | 9,755,887.00 | 52.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 161,196.00 | 161,196.00 | New |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 6,793.00 | 6,793.00 | 7,106.33 | 6,612.00 | (181.00) | -2.7% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 22,892,313.00 | 22,892,313.00 | 0.00 | 23,752,179.00 | 859,866.00 | 3.8% |
| Unsecured Roll Taxes | | 8042 | 524,000.00 | 524,000.00 | 0.00 | 516,193.00 | (7,807.00) | -1.5% |
| Prior Years' Taxes | | 8043 | 71,457.00 | 71,457.00 | 78,501.46 | 82,039.00 | 10,582.00 | 14.8% |
| Supplemental Taxes | | 8044 | 551,241.00 | 551,241.00 | 213,145.99 | 623,263.00 | 72,022.00 | 13.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 544,015.00 | 544,015.00 | 101,364.60 | 222,758.00 | (321,257.00) | -59.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 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 | | | 154,410,469.00 | 154,410,469.00 | 40,179,578.38 | 167,360,970.00 | 12,950,501.00 | 8.4% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (1,000,000.00) | (1,000,000.00) | (1,000,000.00) | (1,000,000.00) | 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 | | | 153,410,469.00 | 153,410,469.00 | 39,179,578.38 | 166,360,970.00 | 12,950,501.00 | 8.4% |
| 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, 3080, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 501,503.00 | 501,503.00 | 0.00 | 488,945.00 | (12,558.00) | -2.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,404,350.00 | 2,404,350.00 | 340,627.75 | 2,393,000.00 | (11,350.00) | -0.5% |
| 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 | 340,000.00 | 340,000.00 | 151,970.00 | 340,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,245,853.00 | 3,245,853.00 | 492,597.75 | 3,221,945.00 | (23,908.00) | -0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 152,000.00 | 152,000.00 | 125,434.70 | 152,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 300,000.00 | 300,000.00 | 15,397.53 | 300,000.00 | 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 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 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 | 2,557,722.00 | 2,557,722.00 | 2,214,238.34 | 2,940,979.00 | 383,257.00 | 15.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,161,722.00 | 3,161,722.00 | 2,355,070.57 | 3,544,979.00 | 383,257.00 | 12.1% |
| TOTAL, REVENUES | | | 159,818,044.00 | 159,818,044.00 | 42,027,246.70 | 173,127,894.00 | 13,309,850.00 | 8.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 46,990,778.00 | 46,990,778.00 | 14,692,914.83 | 56,839,836.00 | (9,849,058.00) | -21.0% |
| Certificated Pupil Support Salaries | | 1200 | 5,643,820.00 | 5,643,820.00 | 849,500.79 | 4,772,734.00 | 871,086.00 | 15.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,518,243.00 | 5,518,243.00 | 1,569,962.70 | 5,470,620.00 | 47,623.00 | 0.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 58,152,841.00 | 58,152,841.00 | 17,112,378.32 | 67,083,190.00 | (8,930,349.00) | -15.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,018,304.00 | 1,018,304.00 | 278,988.88 | 1,302,879.00 | (284,575.00) | -27.9% |
| Classified Support Salaries | | 2200 | 4,425,546.00 | 4,425,546.00 | 1,341,985.10 | 4,816,061.00 | (390,515.00) | -8.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,324,249.00 | 1,324,249.00 | 419,540.28 | 1,373,909.00 | (49,660.00) | -3.8% |
| Clerical, Technical and Office Salaries | | 2400 | 6,476,246.00 | 6,476,246.00 | 1,950,082.76 | 6,560,825.00 | (84,579.00) | -1.3% |
| Other Classified Salaries | | 2900 | 2,675,133.00 | 2,675,133.00 | 651,480.72 | 2,810,648.00 | (135,515.00) | -5.1% |
| TOTAL, CLASSIFIED SALARIES | | | 15,919,478.00 | 15,919,478.00 | 4,642,077.74 | 16,864,322.00 | (944,844.00) | -5.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 9,821,943.00 | 9,821,943.00 | 2,657,648.87 | 10,444,171.00 | (622,228.00) | -6.3% |
| PERS | | 3201-3202 | 3,710,046.00 | 3,710,046.00 | 1,063,213.93 | 3,894,460.00 | (184,414.00) | -5.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,185,659.00 | 2,185,659.00 | 611,251.72 | 2,288,316.00 | (102,657.00) | -4.7% |
| Health and Welfare Benefits | | 3401-3402 | 11,136,346.00 | 11,136,346.00 | 3,012,109.19 | 10,914,683.00 | 221,663.00 | 2.0% |
| Unemployment Insurance | | 3501-3502 | 38,422.00 | 38,422.00 | 10,394.54 | 40,147.00 | (1,725.00) | -4.5% |
| Workers' Compensation | | 3601-3602 | 1,582,985.00 | 1,582,985.00 | 433,591.75 | 1,674,571.00 | (91,586.00) | -5.8% |
| OPEB, Allocated | | 3701-3702 | 70,314.00 | 70,314.00 | 812,823.57 | 3,047,270.00 | (2,976,956.00) | -4233.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 814,043.00 | 814,043.00 | 1,894.68 | 823,516.00 | (9,473.00) | -1.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 29,359,758.00 | 29,359,758.00 | 8,602,928.25 | 33,127,134.00 | (3,767,376.00) | -12.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,600,000.00 | 1,600,000.00 | 73,513.91 | 1,000,000.00 | 600,000.00 | 37.5% |
| Books and Other Reference Materials | | 4200 | 28,000.00 | 59,146.00 | 1,006.96 | 137,145.00 | (77,999.00) | -131.9% |
| Materials and Supplies | | 4300 | 5,034,860.00 | 5,034,860.00 | 186,996.11 | 4,750,023.00 | 284,837.00 | 5.7% |
| Noncapitalized Equipment | | 4400 | 489,565.00 | 489,565.00 | 66,172.00 | 580,228.00 | (90,663.00) | -18.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,152,425.00 | 7,183,571.00 | 327,688.98 | 6,467,396.00 | 716,175.00 | 10.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 4,580,000.00 | 4,580,000.00 | 1,280.00 | 2,180,000.00 | 2,400,000.00 | 52.4% |
| Travel and Conferences | | 5200 | 254,346.00 | 254,346.00 | 30,724.04 | 264,179.00 | (9,833.00) | -3.9% |
| Dues and Memberships | | 5300 | 104,410.00 | 104,410.00 | 93,597.58 | 102,430.00 | 1,980.00 | 1.9% |
| Insurance | | 5400-5450 | 1,763,742.00 | 1,763,742.00 | 830,293.57 | 1,764,742.00 | (1,000.00) | -0.1% |
| Operations and Housekeeping Services | | 5500 | 2,756,750.00 | 2,756,750.00 | 772,026.61 | 2,756,750.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 583,682.00 | 583,682.00 | 163,702.85 | 584,220.00 | (538.00) | -0.1% |
| Transfers of Direct Costs | | 5710 | (83,898.00) | (83,898.00) | (8,133.06) | (85,728.00) | 1,830.00 | -2.2% |
| Transfers of Direct Costs - Interfund | | 5750 | (17,100.00) | (17,100.00) | (12,722.71) | (17,100.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,562,823.00 | 4,562,823.00 | 1,268,426.55 | 5,004,325.00 | (441,502.00) | -9.7% |
| Communications | | 5900 | 446,230.00 | 446,230.00 | 167,584.74 | 458,027.00 | (11,797.00) | -2.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,950,985.00 | 14,950,985.00 | 3,306,780.17 | 13,011,845.00 | 1,939,140.00 | 13.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 99,625.00 | (99,625.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 11,250.00 | 11,250.00 | 0.00 | 18,283.00 | (7,033.00) | -62.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 26,250.00 | 26,250.00 | 0.00 | 132,908.00 | (106,658.00) | -406.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 548,000.00 | 548,000.00 | 165,570.00 | 548,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| 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 | 89,209.00 | 89,209.00 | 45,779.62 | 89,209.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 317,808.00 | 317,808.00 | 157,728.77 | 317,808.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 955,017.00 | 955,017.00 | 369,078.39 | 955,017.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,091,712.00) | (1,091,712.00) | 0.00 | (1,545,096.00) | 453,384.00 | -41.5% |
| Transfers of Indirect Costs - Interfund | | 7350 | (691,728.00) | (691,728.00) | 0.00 | (447,269.00) | (244,459.00) | 35.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,783,440.00) | (1,783,440.00) | 0.00 | (1,992,365.00) | 208,925.00 | -11.7% |
| TOTAL, EXPENDITURES | | | 124,733,314.00 | 124,764,460.00 | 34,360,931.85 | 135,649,447.00 | (10,884,987.00) | -8.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (36,925,709.00) | (36,925,709.00) | 0.00 | (37,863,259.00) | (937,550.00) | 2.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (36,925,709.00) | (36,925,709.00) | 0.00 | (37,863,259.00) | (937,550.00) | 2.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (37,580,438.00) | (37,580,438.00) | 0.00 | (37,863,259.00) | (282,821.00) | 0.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 15,896,821.00 | 29,765,597.00 | 19,376,454.08 | 35,586,780.00 | 5,821,183.00 | 19.6% |
| 3) Other State Revenue | | 8300-8599 | 4,745,870.00 | 4,745,870.00 | 2,621,459.50 | 6,843,153.00 | 2,097,283.00 | 44.2% |
| 4) Other Local Revenue | | 8600-8799 | 6,939,000.00 | 6,939,000.00 | 2,468,512.64 | 6,979,072.00 | 40,072.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 27,581,691.00 | 41,450,467.00 | 24,466,426.22 | 49,409,005.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 22,146,188.00 | 16,945,612.00 | 5,754,115.99 | 20,796,069.00 | (3,850,457.00) | -22.7% |
| 2) Classified Salaries | | 2000-2999 | 11,612,961.00 | 11,116,961.00 | 3,733,414.98 | 12,263,530.00 | (1,146,569.00) | -10.3% |
| 3) Employee Benefits | | 3000-3999 | 11,143,161.00 | 10,005,123.00 | 3,461,336.79 | 11,668,190.00 | (1,663,067.00) | -16.6% |
| 4) Books and Supplies | | 4000-4999 | 5,867,177.00 | 11,700,257.00 | 1,845,396.73 | 20,030,409.00 | (8,330,152.00) | -71.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,757,878.00 | 15,646,988.00 | 2,241,876.40 | 16,322,088.00 | (675,100.00) | -4.3% |
| 6) Capital Outlay | | 6000-6999 | 160,000.00 | 2,531,772.00 | 0.00 | 785,127.00 | 1,746,645.00 | 69.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,730,000.00 | 1,730,000.00 | 0.00 | 1,730,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,091,712.00 | 1,091,712.00 | 0.00 | 1,545,096.00 | (453,384.00) | -41.5% |
| 9) TOTAL, EXPENDITURES | | | 66,509,077.00 | 70,768,425.00 | 17,036,140.89 | 85,140,509.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (38,927,386.00) | (29,317,958.00) | 7,430,285.33 | (35,731,504.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 36,925,709.00 | 36,925,709.00 | 0.00 | 37,863,259.00 | 937,550.00 | 2.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 36,925,709.00 | 36,925,709.00 | 0.00 | 37,863,259.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,001,677.00) | 7,607,751.00 | 7,430,285.33 | 2,131,755.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,373,994.69 | 2,373,995.00 | | 2,373,995.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,373,994.69 | 2,373,995.00 | | 2,373,995.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,373,994.69 | 2,373,995.00 | | 2,373,995.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 372,317.69 | 9,981,746.00 | | 4,505,750.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 3,391,510.79 | 9,981,752.00 | | 4,505,750.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (3,019,193.10) | (6.00) | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 3,002,045.00 | 3,002,045.00 | 19,054.89 | 3,002,045.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 139,218.00 | 139,218.00 | 0.00 | 139,218.00 | 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 | 3,737,720.00 | 3,737,720.00 | 905,526.67 | 7,439,987.00 | 3,702,267.00 | 99.1% |
| 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 | 525,000.00 | 525,000.00 | 0.00 | 925,692.00 | 400,692.00 | 76.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 31,900.00 | 31,900.00 | 8,913.68 | 57,214.00 | 25,314.00 | 79.4% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 835,218.00 | 835,218.00 | 336,092.87 | 1,723,564.00 | 888,346.00 | 106.4% |
| 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 | 277,400.00 | 277,400.00 | 326,257.04 | 806,688.00 | 529,288.00 | 190.8% |
| 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 | 7,348,320.00 | 21,217,096.00 | 17,780,608.93 | 21,492,372.00 | 275,276.00 | 1.3% |
| TOTAL, FEDERAL REVENUE | | | 15,896,821.00 | 29,765,597.00 | 19,376,454.08 | 35,586,780.00 | 5,821,183.00 | 19.6% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 350,581.00 | 350,581.00 | 104,372.00 | 371,984.00 | 21,403.00 | 6.1% |
| 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 | 859,719.00 | 859,719.00 | 369,081.54 | 780,220.00 | (79,499.00) | -9.2% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 3,206,561.00 | 3,206,561.00 | 301,565.46 | 3,835,499.00 | 628,938.00 | 19.6% |
| 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 | 329,009.00 | 329,009.00 | 1,846,440.50 | 1,855,450.00 | 1,526,441.00 | 464.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,745,870.00 | 4,745,870.00 | 2,621,459.50 | 6,843,153.00 | 2,097,283.00 | 44.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | | | | | | | |
| 8625 | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| 8629 | | 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 | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| 8660 | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| 8662 | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | | | | | | | |
| 8671 | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Non-Resident Students | | | | | | | | |
| 8672 | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Transportation Fees From Individuals | | | | | | | | |
| 8675 | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | | | | | | | |
| 8677 | | 8677 | 0.00 | 0.00 | 0.00 | 1,650.00 | 1,650.00 | New |
| Mitigation/Developer Fees | | | | | | | | |
| 8681 | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | | | | | | | |
| 8689 | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | | | | | | | |
| 8691 | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Pass-Through Revenues From Local Sources | | | | | | | | |
| 8697 | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | | | | | | | |
| 8699 | | 8699 | 2,000.00 | 2,000.00 | 5,968.64 | 40,422.00 | 38,422.00 | 1921.1% |
| Tuition | | | | | | | | |
| 8710 | | 8710 | 137,000.00 | 137,000.00 | 0.00 | 137,000.00 | 0.00 | 0.0% |
| All Other Transfers In | | | | | | | | |
| 8781-8783 | | 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% |
| 6500 | | 8792 | 6,800,000.00 | 6,800,000.00 | 2,462,544.00 | 6,800,000.00 | 0.00 | 0.0% |
| 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% |
| 6360 | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,939,000.00 | 6,939,000.00 | 2,468,512.64 | 6,979,072.00 | 40,072.00 | 0.6% |
| TOTAL REVENUES | | | 27,581,691.00 | 41,450,467.00 | 24,466,426.22 | 49,409,005.00 | 7,958,538.00 | 19.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 15,498,580.00 | 10,298,004.00 | 3,178,374.89 | 12,795,114.00 | (2,497,110.00) | -24.2% |
| Certificated Pupil Support Salaries | | 1200 | 5,250,315.00 | 5,250,315.00 | 2,141,677.68 | 6,617,705.00 | (1,367,390.00) | -26.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 971,617.00 | 971,617.00 | 308,237.41 | 892,626.00 | 78,991.00 | 8.1% |
| Other Certificated Salaries | | 1900 | 425,676.00 | 425,676.00 | 125,826.01 | 490,624.00 | (64,948.00) | -15.3% |
| TOTAL, CERTIFICATED SALARIES | | | 22,146,188.00 | 16,945,612.00 | 5,754,115.99 | 20,796,069.00 | (3,850,457.00) | -22.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,025,988.00 | 5,525,988.00 | 1,666,084.17 | 6,363,115.00 | (837,127.00) | -15.1% |
| Classified Support Salaries | | 2200 | 2,836,507.00 | 2,836,507.00 | 1,085,965.25 | 3,080,423.00 | (243,916.00) | -8.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 483,459.00 | 483,459.00 | 154,670.64 | 464,373.00 | 19,086.00 | 3.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,041,299.00 | 1,043,299.00 | 484,420.79 | 1,116,005.00 | (72,706.00) | -7.0% |
| Other Classified Salaries | | 2900 | 1,225,708.00 | 1,227,708.00 | 342,274.13 | 1,239,614.00 | (11,906.00) | -1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 11,612,961.00 | 11,116,961.00 | 3,733,414.98 | 12,263,530.00 | (1,146,569.00) | -10.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,488,882.00 | 2,532,082.00 | 869,564.25 | 3,096,183.00 | (564,101.00) | -22.3% |
| PERS | | 3201-3202 | 2,510,735.00 | 2,511,149.00 | 832,209.75 | 2,695,281.00 | (184,132.00) | -7.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,194,315.00 | 1,119,163.00 | 376,033.97 | 1,237,165.00 | (118,002.00) | -10.5% |
| Health and Welfare Benefits | | 3401-3402 | 3,150,933.00 | 3,150,933.00 | 924,382.25 | 3,100,910.00 | 50,023.00 | 1.6% |
| Unemployment Insurance | | 3501-3502 | 16,064.00 | 13,484.00 | 4,568.03 | 15,583.00 | (2,099.00) | -15.6% |
| Workers' Compensation | | 3601-3602 | 659,926.00 | 556,006.00 | 188,408.75 | 644,177.00 | (88,171.00) | -15.9% |
| OPEB, Allocated | | 3701-3702 | 122,306.00 | 122,306.00 | 266,169.79 | 878,891.00 | (756,585.00) | -618.6% |
| 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 | | | 11,143,161.00 | 10,005,123.00 | 3,461,336.79 | 11,668,190.00 | (1,663,067.00) | -16.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 859,719.00 | 859,719.00 | 262,199.23 | 730,220.00 | 129,499.00 | 15.1% |
| Books and Other Reference Materials | | 4200 | 29,815.00 | 29,815.00 | 121,508.83 | 268,978.00 | (239,163.00) | -802.2% |
| Materials and Supplies | | 4300 | 4,827,143.00 | 6,563,859.00 | 946,105.42 | 10,757,376.00 | (4,193,517.00) | -63.9% |
| Noncapitalized Equipment | | 4400 | 150,500.00 | 4,246,864.00 | 515,583.25 | 6,991,835.00 | (2,744,971.00) | -64.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 1,282,000.00 | (1,282,000.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 5,867,177.00 | 11,700,257.00 | 1,845,396.73 | 20,030,409.00 | (8,330,152.00) | -71.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 6,883,578.00 | 7,890,966.00 | 539,498.44 | 8,615,636.00 | (724,670.00) | -9.2% |
| Travel and Conferences | | 5200 | 277,913.00 | 308,413.00 | 67,974.33 | 414,747.00 | (106,334.00) | -34.5% |
| Dues and Memberships | | 5300 | 1,050.00 | 1,050.00 | 2,290.00 | 3,723.00 | (2,673.00) | -254.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 12,000.00 | 12,000.00 | 2,018.00 | 12,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 189,600.00 | 189,600.00 | 31,893.92 | 244,630.00 | (55,030.00) | -29.0% |
| Transfers of Direct Costs | | 5710 | 83,898.00 | 83,898.00 | 8,133.06 | 85,728.00 | (1,830.00) | -2.2% |
| Transfers of Direct Costs - Interfund | | 5750 | 43,100.00 | 43,100.00 | 0.00 | 42,936.00 | 164.00 | 0.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,648,739.00 | 5,748,261.00 | 1,372,317.78 | 6,086,142.00 | (337,881.00) | -5.9% |
| Communications | | 5900 | 618,000.00 | 1,369,700.00 | 217,750.87 | 816,546.00 | 553,154.00 | 40.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,757,878.00 | 15,646,988.00 | 2,241,876.40 | 16,322,088.00 | (675,100.00) | -4.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 2,295,942.00 | 0.00 | 393,042.00 | 1,902,900.00 | 82.9% |
| 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 | 155,000.00 | 230,830.00 | 0.00 | 387,085.00 | (156,255.00) | -67.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 160,000.00 | 2,531,772.00 | 0.00 | 785,127.00 | 1,746,645.00 | 69.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,680,000.00 | 1,680,000.00 | 0.00 | 1,680,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,730,000.00 | 1,730,000.00 | 0.00 | 1,730,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,091,712.00 | 1,091,712.00 | 0.00 | 1,545,096.00 | (453,384.00) | -41.5% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,091,712.00 | 1,091,712.00 | 0.00 | 1,545,096.00 | (453,384.00) | -41.5% |
| TOTAL, EXPENDITURES | | | 66,509,077.00 | 70,768,425.00 | 17,036,140.89 | 85,140,509.00 | (14,372,084.00) | -20.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 36,925,709.00 | 36,925,709.00 | 0.00 | 37,863,259.00 | 937,550.00 | 2.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 36,925,709.00 | 36,925,709.00 | 0.00 | 37,863,259.00 | 937,550.00 | 2.5% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 36,925,709.00 | 36,925,709.00 | 0.00 | 37,863,259.00 | (937,550.00) | 2.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 153,410,469.00 | 153,410,469.00 | 39,179,578.38 | 166,360,970.00 | 12,950,501.00 | 8.4% |
| 2) Federal Revenue | | 8100-8299 | 15,896,821.00 | 29,765,597.00 | 19,376,454.08 | 35,586,780.00 | 5,821,183.00 | 19.6% |
| 3) Other State Revenue | | 8300-8599 | 7,991,723.00 | 7,991,723.00 | 3,114,057.25 | 10,065,098.00 | 2,073,375.00 | 25.9% |
| 4) Other Local Revenue | | 8600-8799 | 10,100,722.00 | 10,100,722.00 | 4,823,583.21 | 10,524,051.00 | 423,329.00 | 4.2% |
| 5) TOTAL, REVENUES | | | 187,399,735.00 | 201,268,511.00 | 66,493,672.92 | 222,536,899.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 80,299,029.00 | 75,098,453.00 | 22,866,494.31 | 87,879,259.00 | (12,780,806.00) | -17.0% |
| 2) Classified Salaries | | 2000-2999 | 27,532,439.00 | 27,036,439.00 | 8,375,492.72 | 29,127,852.00 | (2,091,413.00) | -7.7% |
| 3) Employee Benefits | | 3000-3999 | 40,502,919.00 | 39,364,881.00 | 12,064,265.04 | 44,795,324.00 | (5,430,443.00) | -13.8% |
| 4) Books and Supplies | | 4000-4999 | 13,019,602.00 | 18,883,828.00 | 2,173,085.71 | 26,497,805.00 | (7,613,977.00) | -40.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 27,708,863.00 | 30,597,973.00 | 5,548,656.57 | 29,333,933.00 | 1,264,040.00 | 4.1% |
| 6) Capital Outlay | | 6000-6999 | 186,250.00 | 2,558,022.00 | 0.00 | 918,035.00 | 1,639,987.00 | 64.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,685,017.00 | 2,685,017.00 | 369,078.39 | 2,685,017.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (691,728.00) | (691,728.00) | 0.00 | (447,269.00) | (244,459.00) | 35.3% |
| 9) TOTAL, EXPENDITURES | | | 191,242,391.00 | 195,532,885.00 | 51,397,072.74 | 220,789,956.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,842,656.00) | 5,735,626.00 | 15,096,600.18 | 1,746,943.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| 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 | | | (654,729.00) | (654,729.00) | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,497,385.00) | 5,080,897.00 | 15,096,600.18 | 1,746,943.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,539,223.56 | 17,539,223.00 | | 17,539,223.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,539,223.56 | 17,539,223.00 | | 17,539,223.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,539,223.56 | 17,539,223.00 | | 17,539,223.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,041,838.56 | 22,620,120.00 | | 19,286,166.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 20,000.00 | 20,000.00 | | 20,000.00 | | |
| Stores | | 9712 | 100,000.00 | 100,000.00 | | 100,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 3,391,510.79 | 9,981,752.00 | | 4,505,750.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | 150,000.00 | 6,555,675.00 | | 7,488,850.00 | | |
| Bus replacement | 0000 | 9780 | 150,000.00 | | | | | |
| Bus replacement | 0000 | 9780 | | 150,000.00 | | | | |
| COVID reserve, economic uncertainty | 0000 | 9780 | | 6,405,675.00 | | | | |
| Textbook set-aside | 0000 | 9780 | | | | 2,000,000.00 | | |
| Bus replacement | 0000 | 9780 | | | | 150,000.00 | | |
| 1x funds, building maintenance | 0000 | 9780 | | | | 1,542,000.00 | | |
| COVID reserve for economic uncertain | 0000 | 9780 | | | | 3,796,850.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,756,915.00 | 5,955,086.00 | | 6,623,699.00 | | |
| Unassigned/Unappropriated Amount | | | 3,623,412.77 | 7,607.00 | | 547,867.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 111,315,099.00 | 111,315,099.00 | 32,515,270.00 | 113,735,292.00 | 2,420,193.00 | 2.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 18,505,551.00 | 18,505,551.00 | 7,264,190.00 | 28,261,438.00 | 9,755,887.00 | 52.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 161,196.00 | 161,196.00 | New |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 6,793.00 | 6,793.00 | 7,106.33 | 6,612.00 | (181.00) | -2.7% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 22,892,313.00 | 22,892,313.00 | 0.00 | 23,752,179.00 | 859,866.00 | 3.8% |
| Unsecured Roll Taxes | | 8042 | 524,000.00 | 524,000.00 | 0.00 | 516,193.00 | (7,807.00) | -1.5% |
| Prior Years' Taxes | | 8043 | 71,457.00 | 71,457.00 | 78,501.46 | 82,039.00 | 10,582.00 | 14.8% |
| Supplemental Taxes | | 8044 | 551,241.00 | 551,241.00 | 213,145.99 | 623,263.00 | 72,022.00 | 13.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 544,015.00 | 544,015.00 | 101,364.60 | 222,758.00 | (321,257.00) | -59.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 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 | | | 154,410,469.00 | 154,410,469.00 | 40,179,578.38 | 167,360,970.00 | 12,950,501.00 | 8.4% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (1,000,000.00) | (1,000,000.00) | (1,000,000.00) | (1,000,000.00) | 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 | | | 153,410,469.00 | 153,410,469.00 | 39,179,578.38 | 166,360,970.00 | 12,950,501.00 | 8.4% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 3,002,045.00 | 3,002,045.00 | 19,054.89 | 3,002,045.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 139,218.00 | 139,218.00 | 0.00 | 139,218.00 | 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 | 3,737,720.00 | 3,737,720.00 | 905,526.67 | 7,439,987.00 | 3,702,267.00 | 99.1% |
| 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 | 525,000.00 | 525,000.00 | 0.00 | 925,692.00 | 400,692.00 | 76.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 31,900.00 | 31,900.00 | 8,913.68 | 57,214.00 | 25,314.00 | 79.4% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 835,218.00 | 835,218.00 | 336,092.87 | 1,723,564.00 | 888,346.00 | 106.4% |
| 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 | 277,400.00 | 277,400.00 | 326,257.04 | 806,688.00 | 529,288.00 | 190.8% |
| 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 | 7,348,320.00 | 21,217,096.00 | 17,780,608.93 | 21,492,372.00 | 275,276.00 | 1.3% |
| TOTAL, FEDERAL REVENUE | | | 15,896,821.00 | 29,765,597.00 | 19,376,454.08 | 35,586,780.00 | 5,821,183.00 | 19.6% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 350,581.00 | 350,581.00 | 104,372.00 | 371,984.00 | 21,403.00 | 6.1% |
| 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 | 501,503.00 | 501,503.00 | 0.00 | 488,945.00 | (12,558.00) | -2.5% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 3,264,069.00 | 3,264,069.00 | 709,709.29 | 3,173,220.00 | (90,849.00) | -2.8% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 3,206,561.00 | 3,206,561.00 | 301,565.46 | 3,835,499.00 | 628,938.00 | 19.6% |
| 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 | 669,009.00 | 669,009.00 | 1,998,410.50 | 2,195,450.00 | 1,526,441.00 | 228.2% |
| TOTAL, OTHER STATE REVENUE | | | 7,991,723.00 | 7,991,723.00 | 3,114,057.25 | 10,065,098.00 | 2,073,375.00 | 25.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 152,000.00 | 152,000.00 | 125,434.70 | 152,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 300,000.00 | 300,000.00 | 15,397.53 | 300,000.00 | 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 | 150,000.00 | 150,000.00 | 0.00 | 151,650.00 | 1,650.00 | 1.1% |
| 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 | 2,559,722.00 | 2,559,722.00 | 2,220,206.98 | 2,981,401.00 | 421,679.00 | 16.5% |
| Tuition | | 8710 | 137,000.00 | 137,000.00 | 0.00 | 137,000.00 | 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 | 6,800,000.00 | 6,800,000.00 | 2,462,544.00 | 6,800,000.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,100,722.00 | 10,100,722.00 | 4,823,583.21 | 10,524,051.00 | 423,329.00 | 4.2% |
| TOTAL, REVENUES | | | 187,399,735.00 | 201,268,511.00 | 66,493,672.92 | 222,536,899.00 | 21,268,388.00 | 10.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 62,489,358.00 | 57,288,782.00 | 17,871,289.72 | 69,634,950.00 | (12,346,168.00) | -21.6% |
| Certificated Pupil Support Salaries | | 1200 | 10,894,135.00 | 10,894,135.00 | 2,991,178.47 | 11,390,439.00 | (496,304.00) | -4.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 6,489,860.00 | 6,489,860.00 | 1,878,200.11 | 6,363,246.00 | 126,614.00 | 2.0% |
| Other Certificated Salaries | | 1900 | 425,676.00 | 425,676.00 | 125,826.01 | 490,624.00 | (64,948.00) | -15.3% |
| TOTAL, CERTIFICATED SALARIES | | | 80,299,029.00 | 75,098,453.00 | 22,866,494.31 | 87,879,259.00 | (12,780,806.00) | -17.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 7,044,292.00 | 6,544,292.00 | 1,945,073.05 | 7,665,994.00 | (1,121,702.00) | -17.1% |
| Classified Support Salaries | | 2200 | 7,262,053.00 | 7,262,053.00 | 2,427,950.35 | 7,896,484.00 | (634,431.00) | -8.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,807,708.00 | 1,807,708.00 | 574,210.92 | 1,838,282.00 | (30,574.00) | -1.7% |
| Clerical, Technical and Office Salaries | | 2400 | 7,517,545.00 | 7,519,545.00 | 2,434,503.55 | 7,676,830.00 | (157,285.00) | -2.1% |
| Other Classified Salaries | | 2900 | 3,900,841.00 | 3,902,841.00 | 993,754.85 | 4,050,262.00 | (147,421.00) | -3.8% |
| TOTAL, CLASSIFIED SALARIES | | | 27,532,439.00 | 27,036,439.00 | 8,375,492.72 | 29,127,852.00 | (2,091,413.00) | -7.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 13,310,825.00 | 12,354,025.00 | 3,527,213.12 | 13,540,354.00 | (1,186,329.00) | -9.6% |
| PERS | | 3201-3202 | 6,220,781.00 | 6,221,195.00 | 1,895,423.68 | 6,589,741.00 | (368,546.00) | -5.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,379,974.00 | 3,304,822.00 | 987,285.69 | 3,525,481.00 | (220,659.00) | -6.7% |
| Health and Welfare Benefits | | 3401-3402 | 14,287,279.00 | 14,287,279.00 | 3,936,491.44 | 14,015,593.00 | 271,686.00 | 1.9% |
| Unemployment Insurance | | 3501-3502 | 54,486.00 | 51,906.00 | 14,962.57 | 55,730.00 | (3,824.00) | -7.4% |
| Workers' Compensation | | 3601-3602 | 2,242,911.00 | 2,138,991.00 | 622,000.50 | 2,318,748.00 | (179,757.00) | -8.4% |
| OPEB, Allocated | | 3701-3702 | 192,620.00 | 192,620.00 | 1,078,993.36 | 3,926,161.00 | (3,733,541.00) | -1938.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 814,043.00 | 814,043.00 | 1,894.68 | 823,516.00 | (9,473.00) | -1.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 40,502,919.00 | 39,364,881.00 | 12,064,265.04 | 44,795,324.00 | (5,430,443.00) | -13.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,459,719.00 | 2,459,719.00 | 335,713.14 | 1,730,220.00 | 729,499.00 | 29.7% |
| Books and Other Reference Materials | | 4200 | 57,815.00 | 88,961.00 | 122,515.79 | 406,123.00 | (317,162.00) | -356.5% |
| Materials and Supplies | | 4300 | 9,862,003.00 | 11,598,719.00 | 1,133,101.53 | 15,507,399.00 | (3,908,680.00) | -33.7% |
| Noncapitalized Equipment | | 4400 | 640,065.00 | 4,736,429.00 | 581,755.25 | 7,572,063.00 | (2,835,634.00) | -59.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 1,282,000.00 | (1,282,000.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 13,019,602.00 | 18,883,828.00 | 2,173,085.71 | 26,497,805.00 | (7,613,977.00) | -40.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 11,463,578.00 | 12,470,966.00 | 540,778.44 | 10,795,636.00 | 1,675,330.00 | 13.4% |
| Travel and Conferences | | 5200 | 532,259.00 | 562,759.00 | 98,698.37 | 678,926.00 | (116,167.00) | -20.6% |
| Dues and Memberships | | 5300 | 105,460.00 | 105,460.00 | 95,887.58 | 106,153.00 | (693.00) | -0.7% |
| Insurance | | 5400-5450 | 1,763,742.00 | 1,763,742.00 | 830,293.57 | 1,764,742.00 | (1,000.00) | -0.1% |
| Operations and Housekeeping Services | | 5500 | 2,768,750.00 | 2,768,750.00 | 774,044.61 | 2,768,750.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 773,282.00 | 773,282.00 | 195,596.77 | 828,850.00 | (55,568.00) | -7.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 26,000.00 | 26,000.00 | (12,722.71) | 25,836.00 | 164.00 | 0.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,211,562.00 | 10,311,084.00 | 2,640,744.33 | 11,090,467.00 | (779,383.00) | -7.6% |
| Communications | | 5900 | 1,064,230.00 | 1,815,930.00 | 385,335.61 | 1,274,573.00 | 541,357.00 | 29.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 27,708,863.00 | 30,597,973.00 | 5,548,656.57 | 29,333,933.00 | 1,264,040.00 | 4.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 2,295,942.00 | 0.00 | 492,667.00 | 1,803,275.00 | 78.5% |
| 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 | 166,250.00 | 242,080.00 | 0.00 | 405,368.00 | (163,288.00) | -67.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 186,250.00 | 2,558,022.00 | 0.00 | 918,035.00 | 1,639,987.00 | 64.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 2,228,000.00 | 2,228,000.00 | 165,570.00 | 2,228,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 89,209.00 | 89,209.00 | 45,779.62 | 89,209.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 317,808.00 | 317,808.00 | 157,728.77 | 317,808.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,685,017.00 | 2,685,017.00 | 369,078.39 | 2,685,017.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (691,728.00) | (691,728.00) | 0.00 | (447,269.00) | (244,459.00) | 35.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (691,728.00) | (691,728.00) | 0.00 | (447,269.00) | (244,459.00) | 35.3% |
| TOTAL, EXPENDITURES | | | 191,242,391.00 | 195,532,885.00 | 51,397,072.74 | 220,789,956.00 | (25,257,071.00) | -12.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 654,729.00 | 654,729.00 | 0.00 | 0.00 | 654,729.00 | 100.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (654,729.00) | (654,729.00) | 0.00 | 0.00 | (654,729.00) | -100.0% |

| <u>Resource</u> | <u>Description</u> | <u>2020-21 Projected Year Totals</u> |
|---------------------------|---|--|
| 3210 | Elementary and Secondary School Emergen | 162,438.00 |
| 3215 | Governor's Emergency Education Relief Fun | 963,836.00 |
| 5640 | Medi-Cal Billing Option | 452,479.00 |
| 6388 | Strong Workforce Program | 63,720.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 258,326.00 |
| 8150 | Ongoing & Major Maintenance Account (RM) | 2,578,217.00 |
| 9010 | Other Restricted Local | 26,734.00 |
| Total, Restricted Balance | | <u>4,505,750.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,052,682.00 | 2,052,682.00 | 41,544.82 | 2,689,440.00 | 636,758.00 | 31.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,056,682.00 | 2,056,682.00 | 41,544.82 | 2,693,440.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,234,207.00 | 1,234,207.00 | 272,336.39 | 1,339,943.00 | (105,736.00) | -8.6% |
| 3) Employee Benefits | | 3000-3999 | 489,760.00 | 489,760.00 | 82,847.17 | 487,807.00 | 1,953.00 | 0.4% |
| 4) Books and Supplies | | 4000-4999 | 137,154.00 | 137,154.00 | 41,788.03 | 740,250.00 | (603,096.00) | -439.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 90,750.00 | 90,750.00 | 9,208.11 | 100,750.00 | (10,000.00) | -11.0% |
| 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 | 104,811.00 | 104,811.00 | 0.00 | 131,354.00 | (26,543.00) | -25.3% |
| 9) TOTAL, EXPENDITURES | | | 2,056,682.00 | 2,056,682.00 | 406,179.70 | 2,800,104.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | (364,634.88) | (106,664.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (364,634.88) | (106,664.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 416,270.51 | 416,270.00 | | 416,270.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 416,270.51 | 416,270.00 | | 416,270.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 416,270.51 | 416,270.00 | | 416,270.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 416,270.51 | 416,270.00 | | 309,606.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 416,270.51 | 416,270.00 | | 309,606.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 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% |
| State Preschool | 6105 | 8590 | 2,052,682.00 | 2,052,682.00 | (6,455.18) | 2,645,940.00 | 593,258.00 | 28.9% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 48,000.00 | 43,500.00 | 43,500.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 2,052,682.00 | 2,052,682.00 | 41,544.82 | 2,689,440.00 | 636,758.00 | 31.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 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 | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,056,682.00 | 2,056,682.00 | 41,544.82 | 2,693,440.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 942,562.00 | 942,562.00 | 189,071.26 | 1,002,553.00 | (59,991.00) | -6.4% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 108,429.00 | 108,429.00 | 36,142.96 | 108,429.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 95,123.00 | 95,123.00 | 23,824.26 | 144,018.00 | (48,895.00) | -51.4% |
| Other Classified Salaries | | 2900 | 88,093.00 | 88,093.00 | 23,297.91 | 84,943.00 | 3,150.00 | 3.6% |
| TOTAL, CLASSIFIED SALARIES | | | 1,234,207.00 | 1,234,207.00 | 272,336.39 | 1,339,943.00 | (105,736.00) | -8.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 40,900.00 | 40,900.00 | 10,662.19 | 44,161.00 | (3,261.00) | -8.0% |
| PERS | | 3201-3202 | 168,870.00 | 168,870.00 | 34,707.42 | 198,491.00 | (27,621.00) | -16.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 76,722.00 | 76,722.00 | 16,283.85 | 84,138.00 | (7,416.00) | -9.7% |
| Health and Welfare Benefits | | 3401-3402 | 48,421.00 | 48,421.00 | 11,237.04 | 55,164.00 | (6,743.00) | -13.9% |
| Unemployment Insurance | | 3501-3502 | 608.00 | 608.00 | 133.14 | 662.00 | (54.00) | -8.9% |
| Workers' Compensation | | 3601-3602 | 24,699.00 | 24,699.00 | 5,417.33 | 26,780.00 | (2,081.00) | -8.4% |
| OPEB, Allocated | | 3701-3702 | 129,540.00 | 129,540.00 | 4,406.20 | 80,411.00 | 49,129.00 | 37.9% |
| 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 | | | 489,760.00 | 489,760.00 | 82,847.17 | 487,807.00 | 1,953.00 | 0.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 119,654.00 | 119,654.00 | 27,001.30 | 722,750.00 | (603,096.00) | -504.0% |
| Noncapitalized Equipment | | 4400 | 17,500.00 | 17,500.00 | 14,786.73 | 17,500.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 137,154.00 | 137,154.00 | 41,788.03 | 740,250.00 | (603,096.00) | -439.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 40,750.00 | 40,750.00 | (302.00) | 40,750.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,000.00 | 10,000.00 | 1,372.95 | 10,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,000.00 | 15,000.00 | 5,472.11 | 15,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,000.00 | 17,000.00 | 2,116.00 | 17,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 3,000.00 | 3,000.00 | 549.05 | 13,000.00 | (10,000.00) | -333.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 90,750.00 | 90,750.00 | 9,208.11 | 100,750.00 | (10,000.00) | -11.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 104,811.00 | 104,811.00 | 0.00 | 131,354.00 | (26,543.00) | -25.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 104,811.00 | 104,811.00 | 0.00 | 131,354.00 | (26,543.00) | -25.3% |
| TOTAL, EXPENDITURES | | | 2,058,682.00 | 2,058,682.00 | 408,179.70 | 2,800,104.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|---|--|
| 6130 | Child Development: Center-Based Reserve Account | 309,606.00 |
| Total, Restricted Balance | | <u>309,606.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 10,836,240.00 | 10,836,240.00 | 336,991.02 | 5,475,125.00 | (5,361,115.00) | -49.5% |
| 3) Other State Revenue | | 8300-8599 | 758,400.00 | 758,400.00 | 28,120.92 | 353,000.00 | (405,400.00) | -53.5% |
| 4) Other Local Revenue | | 8600-8799 | 57,000.00 | 57,000.00 | 1,026.38 | 17,022.00 | (39,978.00) | -70.1% |
| 5) TOTAL, REVENUES | | | 11,651,640.00 | 11,651,640.00 | 366,138.32 | 5,845,147.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,975,573.00 | 3,975,573.00 | 940,298.52 | 3,840,901.00 | 134,672.00 | 3.4% |
| 3) Employee Benefits | | 3000-3999 | 1,554,618.00 | 1,554,618.00 | 379,297.43 | 1,420,543.00 | 134,075.00 | 8.6% |
| 4) Books and Supplies | | 4000-4999 | 5,995,532.00 | 5,995,532.00 | 805,442.07 | 1,232,883.00 | 4,782,649.00 | 79.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 132,650.00 | 132,650.00 | 49,635.78 | (9,224.00) | 141,874.00 | 107.0% |
| 6) Capital Outlay | | 6000-6999 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| 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 | 586,917.00 | 586,917.00 | 0.00 | 315,915.00 | 271,002.00 | 46.2% |
| 9) TOTAL, EXPENDITURES | | | 12,270,290.00 | 12,270,290.00 | 2,174,873.80 | 6,801,018.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (618,650.00) | (618,650.00) | (1,808,535.48) | (955,871.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | (654,729.00) | -100.0% |
| b) Transfers Out | | 7800-7829 | 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 | | | 654,729.00 | 654,729.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,079.00 | 36,079.00 | (1,808,535.48) | (955,871.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 964,501.62 | 964,501.00 | | 964,501.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 964,501.62 | 964,501.00 | | 964,501.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 964,501.62 | 964,501.00 | | 964,501.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,000,580.62 | 1,000,580.00 | | 8,630.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,000,580.62 | 1,000,580.00 | | 8,630.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 10,336,240.00 | 10,336,240.00 | 336,991.02 | 4,975,125.00 | (5,361,115.00) | -51.9% |
| Donated Food Commodities | | 8221 | 500,000.00 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 10,836,240.00 | 10,836,240.00 | 336,991.02 | 5,475,125.00 | (5,361,115.00) | -49.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 758,400.00 | 758,400.00 | 28,120.92 | 353,000.00 | (405,400.00) | -53.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 758,400.00 | 758,400.00 | 28,120.92 | 353,000.00 | (405,400.00) | -53.5% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 41,000.00 | 41,000.00 | 4.25 | 0.00 | (41,000.00) | -100.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 16,000.00 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 1,022.13 | 1,022.00 | 1,022.00 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 57,000.00 | 57,000.00 | 1,026.38 | 17,022.00 | (39,978.00) | -70.1% |
| TOTAL, REVENUES | | | 11,651,640.00 | 11,651,640.00 | 366,138.32 | 5,845,147.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 3,604,121.00 | 3,604,121.00 | 820,148.11 | 3,449,854.00 | 154,267.00 | 4.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 215,549.00 | 215,549.00 | 76,670.06 | 222,780.00 | (7,231.00) | -3.4% |
| Clerical, Technical and Office Salaries | | 2400 | 155,903.00 | 155,903.00 | 43,480.33 | 168,267.00 | (12,364.00) | -7.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,975,573.00 | 3,975,573.00 | 940,298.52 | 3,840,901.00 | 134,672.00 | 3.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 822,083.00 | 822,083.00 | 194,038.80 | 748,603.00 | 73,480.00 | 8.9% |
| CASDI/Medicare/Alternative | | 3301-3302 | 299,640.00 | 299,640.00 | 70,115.30 | 272,888.00 | 26,752.00 | 8.9% |
| Health and Welfare Benefits | | 3401-3402 | 264,183.00 | 264,183.00 | 74,471.99 | 249,099.00 | 15,084.00 | 5.7% |
| Unemployment Insurance | | 3501-3502 | 1,962.00 | 1,962.00 | 458.06 | 1,787.00 | 175.00 | 8.9% |
| Workers' Compensation | | 3601-3602 | 79,873.00 | 79,873.00 | 18,523.91 | 72,587.00 | 7,286.00 | 9.1% |
| OPEB, Allocated | | 3701-3702 | 86,877.00 | 86,877.00 | 21,689.37 | 75,579.00 | 11,298.00 | 13.0% |
| 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 | | | 1,554,618.00 | 1,554,618.00 | 379,297.43 | 1,420,543.00 | 134,075.00 | 8.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 297,600.00 | 297,600.00 | 70,191.70 | 329,654.00 | (32,054.00) | -10.8% |
| Noncapitalized Equipment | | 4400 | 24,000.00 | 24,000.00 | 0.00 | 3,229.00 | 20,771.00 | 86.5% |
| Food | | 4700 | 5,673,932.00 | 5,673,932.00 | 735,250.37 | 900,000.00 | 4,773,932.00 | 84.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,995,532.00 | 5,995,532.00 | 805,442.07 | 1,232,883.00 | 4,762,649.00 | 79.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,800.00 | 4,800.00 | 800.00 | 262.00 | 4,538.00 | 94.5% |
| Dues and Memberships | | 5300 | 3,000.00 | 3,000.00 | 2,651.40 | 0.00 | 3,000.00 | 100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 44,500.00 | 44,500.00 | 522.00 | 10,800.00 | 33,700.00 | 75.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 32,500.00 | 32,500.00 | 4,663.30 | 4,700.00 | 27,800.00 | 85.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (41,000.00) | (41,000.00) | 7,250.80 | (40,836.00) | (164.00) | 0.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 88,850.00 | 88,850.00 | 33,948.48 | 15,850.00 | 73,000.00 | 82.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 132,650.00 | 132,650.00 | 49,635.78 | (9,224.00) | 141,874.00 | 107.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 586,917.00 | 586,917.00 | 0.00 | 315,915.00 | 271,002.00 | 46.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 586,917.00 | 586,917.00 | 0.00 | 315,915.00 | 271,002.00 | 46.2% |
| TOTAL EXPENDITURES | | | 12,270,290.00 | 12,270,290.00 | 2,174,673.80 | 6,801,018.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 654,729.00 | 654,729.00 | 0.00 | 0.00 | (654,729.00) | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 654,729.00 | 654,729.00 | 0.00 | 0.00 | (654,729.00) | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 654,729.00 | 654,729.00 | 0.00 | 0.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 8,630.00 |
| Total, Restricted Balance | | <u>8,630.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 1,005,000.00 | 1,005,000.00 | 1,000,000.00 | 1,005,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 10,000.00 | 10,000.00 | 3,975.19 | 10,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 55,000.00 | 55,000.00 | 53,197.61 | 55,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 1,247,000.00 | 1,247,000.00 | 494,332.56 | 1,247,000.00 | 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 | | | 1,312,000.00 | 1,312,000.00 | 551,505.36 | 1,312,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (307,000.00) | (307,000.00) | 448,494.64 | (307,000.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (307,000.00) | (307,000.00) | 448,494.64 | (307,000.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 372,699.00 | 372,699.00 | | 372,699.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 372,699.00 | 372,699.00 | | 372,699.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 372,699.00 | 372,699.00 | | 372,699.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 65,699.00 | 65,699.00 | | 65,699.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 65,699.00 | 65,699.00 | | 65,699.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 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 | | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,005,000.00 | 1,005,000.00 | 1,000,000.00 | 1,005,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 3,975.19 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,000.00 | 10,000.00 | 3,975.19 | 10,000.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 55,000.00 | 55,000.00 | 53,197.61 | 55,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 55,000.00 | 55,000.00 | 53,197.61 | 55,000.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 147,000.00 | 147,000.00 | 14,987.00 | 147,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,100,000.00 | 1,100,000.00 | 479,345.56 | 1,100,000.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,247,000.00 | 1,247,000.00 | 494,332.56 | 1,247,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 1,312,000.00 | 1,312,000.00 | 551,505.36 | 1,312,000.00 | | |

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

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 65,699.00 |
| Total, Restricted Balance | | <u>65,699.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 461,796.00 | 461,796.00 | 24,504.07 | 120,983.00 | 340,813.00 | 73.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 13,176,196.00 | 13,176,196.00 | 207,113.00 | 14,960,468.00 | (1,784,292.00) | -13.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 79,920.00 | 160,000.00 | (160,000.00) | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,637,992.00 | 13,637,992.00 | 311,537.07 | 15,241,471.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (12,837,992.00) | (12,837,992.00) | (311,537.07) | (14,441,471.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (12,837,992.00) | (12,837,992.00) | (311,537.07) | (14,441,471.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,081,467.06 | 15,081,467.00 | | 15,081,467.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,081,467.06 | 15,081,467.00 | | 15,081,467.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,081,467.06 | 15,081,467.00 | | 15,081,467.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,243,475.06 | 2,243,475.00 | | 639,996.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 2,243,475.06 | 2,243,475.00 | | 639,996.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | | | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 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% |
| | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8660 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 417,289.00 | 417,289.00 | 6,237.60 | 66,233.00 | 351,056.00 | 84.1% |
| Noncapitalized Equipment | | 4400 | 44,507.00 | 44,507.00 | 18,266.47 | 54,750.00 | (10,243.00) | -23.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 461,796.00 | 461,796.00 | 24,504.07 | 120,983.00 | 340,813.00 | 73.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 244,463.00 | 244,463.00 | 0.00 | 218,950.00 | 25,513.00 | 10.4% |
| Land Improvements | | 6170 | 37,961.00 | 37,961.00 | 3,405.49 | 27,053.00 | 10,908.00 | 28.7% |
| Buildings and Improvements of Buildings | | 6200 | 10,923,781.00 | 10,923,781.00 | 203,707.51 | 13,134,249.00 | (2,210,468.00) | -20.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,969,991.00 | 1,969,991.00 | 0.00 | 1,580,236.00 | 389,755.00 | 19.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 13,176,196.00 | 13,176,196.00 | 207,113.00 | 14,960,488.00 | (1,784,292.00) | -13.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 79,920.00 | 160,000.00 | (160,000.00) | New |
| 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 | 79,920.00 | 160,000.00 | (160,000.00) | New |
| TOTAL, EXPENDITURES | | | 13,637,992.00 | 13,637,992.00 | 311,537.07 | 15,241,471.00 | | |

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

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 639,996.00 |
| Total, Restricted Balance | | <u>639,996.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 907,650.00 | 907,650.00 | 132,698.01 | 907,650.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 907,650.00 | 907,650.00 | 132,698.01 | 907,650.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 139,022.00 | 139,022.00 | 105,512.80 | 139,022.00 | 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 | | | 139,022.00 | 139,022.00 | 105,512.80 | 139,022.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 768,628.00 | 768,628.00 | 27,185.21 | 768,628.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 768,628.00 | 768,628.00 | 27,185.21 | 768,628.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,341,495.67 | 6,341,496.00 | | 6,341,496.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,341,495.67 | 6,341,496.00 | | 6,341,496.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,341,495.67 | 6,341,496.00 | | 6,341,496.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,110,123.67 | 7,110,124.00 | | 7,110,124.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | 7,110,123.67 | 7,110,124.00 | | 7,110,124.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8660 | 157,650.00 | 157,650.00 | 0.00 | 157,650.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 500,000.00 | 500,000.00 | 132,698.01 | 500,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 907,650.00 | 907,650.00 | 132,698.01 | 907,650.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 907,650.00 | 907,650.00 | 132,698.01 | 907,650.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 125,522.00 | 125,522.00 | 105,512.80 | 125,522.00 | 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 | 13,500.00 | 13,500.00 | 0.00 | 13,500.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 139,022.00 | 139,022.00 | 105,512.80 | 139,022.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 139,022.00 | 139,022.00 | 105,512.80 | 139,022.00 | | |

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

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 7,110,124.00 |
| Total, Restricted Balance | | <u>7,110,124.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,804,096.23 | 9,804,096.00 | | 9,804,096.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,804,096.23 | 9,804,096.00 | | 9,804,096.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,804,096.23 | 9,804,096.00 | | 9,804,096.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,004,096.23 | 10,004,096.00 | | 10,004,096.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | 10,004,096.23 | 10,004,096.00 | | 10,004,096.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|---------------------------|----------------------------------|--|
| 7710 | State School Facilities Projects | 10,004,096.00 |
| Total, Restricted Balance | | <u>10,004,096.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 104,610.00 | 104,610.00 | 3,881.15 | 93,570.00 | (11,040.00) | -10.6% |
| 4) Other Local Revenue | | 8600-8799 | 14,940,025.00 | 14,940,025.00 | 76,008.69 | 14,234,547.00 | (705,478.00) | -4.7% |
| 5) TOTAL, REVENUES | | | 15,044,635.00 | 15,044,635.00 | 79,889.84 | 14,328,117.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 16,215,596.00 | 16,215,596.00 | 10,252,048.39 | 16,215,596.00 | 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 | | | 16,215,596.00 | 16,215,596.00 | 10,252,048.39 | 16,215,596.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,170,961.00) | (1,170,961.00) | (10,172,158.55) | (1,887,479.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,170,961.00) | (1,170,961.00) | (10,172,158.55) | (1,687,479.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,042,930.68 | 15,042,931.00 | | 15,042,931.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,042,930.68 | 15,042,931.00 | | 15,042,931.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,042,930.68 | 15,042,931.00 | | 15,042,931.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,871,969.68 | 13,871,970.00 | | 13,155,452.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 13,871,969.68 | 13,871,970.00 | | 13,155,452.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 104,610.00 | 104,610.00 | 0.00 | 93,570.00 | (11,040.00) | -10.6% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 3,881.15 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 104,610.00 | 104,610.00 | 3,881.15 | 93,570.00 | (11,040.00) | -10.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies Secured Roll | | | | | | | | |
| | | 8611 | 14,085,766.00 | 14,085,766.00 | 0.00 | 13,390,184.00 | (695,582.00) | -4.9% |
| Unsecured Roll | | | | | | | | |
| | | 8612 | 771,259.00 | 771,259.00 | 0.00 | 761,363.00 | (9,896.00) | -1.3% |
| Prior Years' Taxes | | | | | | | | |
| | | 8613 | 0.00 | 0.00 | 19,718.85 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | | | | |
| | | 8614 | 0.00 | 0.00 | 46,833.26 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8660 | 83,000.00 | 83,000.00 | 9,458.58 | 83,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| | | 8682 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | | | | | | | |
| | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | | | | |
| | | 8789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,940,025.00 | 14,940,025.00 | 76,008.69 | 14,234,547.00 | (705,478.00) | -4.7% |
| TOTAL REVENUES | | | 15,044,635.00 | 15,044,635.00 | 79,889.84 | 14,328,117.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | | | | | | | |
| | | 7433 | 5,995,000.00 | 5,995,000.00 | 5,165,000.00 | 5,995,000.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | | | | | | | |
| | | 7434 | 10,220,596.00 | 10,220,596.00 | 5,067,048.39 | 10,220,596.00 | 0.00 | 0.0% |
| Debt Service - Interest | | | | | | | | |
| | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | | | | | | |
| | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 16,215,596.00 | 16,215,596.00 | 10,252,048.39 | 16,215,596.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 16,215,596.00 | 16,215,596.00 | 10,252,048.39 | 16,215,596.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8985 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 13,155,452.00 |
| Total, Restricted Balance | | <u>13,155,452.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 476,777.00 | 476,777.00 | 0.00 | 4,421,078.00 | 3,944,301.00 | 827.3% |
| 5) TOTAL, REVENUES | | | 476,777.00 | 476,777.00 | 0.00 | 4,421,078.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 3,231,887.00 | 3,231,887.00 | 1,260,892.40 | 3,588,313.00 | (356,426.00) | -11.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,231,887.00 | 3,231,887.00 | 1,260,892.40 | 3,588,313.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,755,110.00) | (2,755,110.00) | (1,260,892.40) | 832,785.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,755,110.00) | (2,755,110.00) | (1,260,892.40) | 832,765.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,705,953.82 | 10,705,954.00 | | 10,705,954.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,705,953.82 | 10,705,954.00 | | 10,705,954.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 10,705,953.82 | 10,705,954.00 | | 10,705,954.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 7,950,843.82 | 7,950,844.00 | | 11,538,719.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 7,950,843.82 | 7,950,844.00 | | 11,538,719.00 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 67,740.00 | 67,740.00 | 0.00 | 67,740.00 | 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 | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 409,037.00 | 409,037.00 | 0.00 | 4,353,338.00 | 3,944,301.00 | 964.3% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 476,777.00 | 476,777.00 | 0.00 | 4,421,078.00 | 3,944,301.00 | 827.3% |
| TOTAL, REVENUES | | | 476,777.00 | 476,777.00 | 0.00 | 4,421,078.00 | | |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,231,887.00 | 3,231,887.00 | 1,260,892.40 | 3,588,313.00 | (356,426.00) | -11.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 3,231,887.00 | 3,231,887.00 | 1,260,892.40 | 3,588,313.00 | (356,426.00) | -11.0% |
| TOTAL, EXPENSES | | | 3,231,887.00 | 3,231,887.00 | 1,260,892.40 | 3,588,313.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2020/21 Projected Year Totals</u> |
|--------------------------------|------------------------|--|
| 9010 | Other Restricted Local | 11,538,719.00 |
| Total, Restricted Net Position | | <u>11,538,719.00</u> |

| Planning Factor | 2020-21 | 2021-22 | 2022-23 |
|--|--------------------------------|--------------------------------|--------------------------------|
| Estimated Funded ADA (Average Daily Attendance) | 15,247.90 | 14,787.09 | 14,408.93 |
| Funded UPP (Unduplicated Pupil Percentage) | 86.51% | 88.36% | 87.82% |
| Step & Column | 1.50% | 1.50% | 1.50% |
| Statutory COLA (Planning COLA) | 0.00% | 0.00% | 0.00% |
| STRS Employer Statutory Rates | 16.15% | 16.00% | 18.10% |
| PERS Employer Projected Rates | 20.70% | 23.00% | 26.30% |
| Lottery - Unrestricted per ADA | \$150 | \$150 | \$150 |
| Lottery - Prop 20 per ADA | \$49 | \$49 | \$49 |
| Mandated Block Grant per ADA | \$32.18 | \$32.18 | \$32.18 |
| CPI | 0.98% | 1.59% | 1.87% |
| Routine Restricted Maintenance Account | 3% of total GF expenditures | 3% of total GF expenditures | 3% of total GF expenditures |
| Health Benefits - Hard Cap with no anticipated changes | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFE/Revenue Limit Sources | 8010-8099 | 166,360,970.00 | -2.08% | 162,897,314.00 | -2.82% | 158,304,608.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 3,221,945.00 | -1.93% | 3,159,782.00 | -2.93% | 3,067,282.00 |
| 4. Other Local Revenues | 8600-8799 | 3,544,979.00 | -36.65% | 2,245,815.00 | 0.00% | 2,245,815.00 |
| 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 | (37,863,259.00) | -3.14% | (36,675,222.00) | 16.07% | (42,568,061.00) |
| 6. Total (Sum lines A1 thru A5c) | | 135,264,635.00 | -2.69% | 131,627,689.00 | -8.04% | 121,049,644.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 67,083,190.00 | | 69,012,222.00 |
| b. Step & Column Adjustment | | | | 1,019,885.00 | | 1,035,183.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 909,147.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 67,083,190.00 | 2.88% | 69,012,222.00 | 1.50% | 70,047,405.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,864,322.00 | | 17,117,287.00 |
| b. Step & Column Adjustment | | | | 252,965.00 | | 256,759.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,864,322.00 | 1.50% | 17,117,287.00 | 1.50% | 17,374,046.00 |
| 3. Employee Benefits | 3000-3999 | 33,127,134.00 | 2.24% | 33,868,279.00 | 4.48% | 35,384,396.00 |
| 4. Books and Supplies | 4000-4999 | 6,467,396.00 | 1.59% | 6,570,228.00 | 1.87% | 6,693,091.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,011,845.00 | 1.59% | 13,218,733.00 | 1.87% | 13,465,924.00 |
| 6. Capital Outlay | 6000-6999 | 132,908.00 | -36.05% | 85,000.00 | 0.00% | 85,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 955,017.00 | 0.00% | 955,017.00 | 0.00% | 955,017.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,992,365.00) | -17.04% | (1,652,811.00) | 0.00% | (1,652,811.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | (7,000,000.00) | | (16,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 135,649,447.00 | -2.34% | 132,473,955.00 | -4.39% | 126,652,068.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (384,812.00) | | (846,266.00) | | (5,602,424.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 15,165,228.00 | | 14,780,416.00 | | 13,934,150.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 14,780,416.00 | | 13,934,150.00 | | 8,331,726.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 120,000.00 | | 120,000.00 | | 120,000.00 |
| 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 | 7,488,850.00 | | 7,288,850.00 | | 2,150,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 6,623,699.00 | | 6,004,768.00 | | 5,871,724.00 |
| 2. Unassigned/Unappropriated | 9790 | 547,867.00 | | 520,532.00 | | 190,002.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 14,780,416.00 | | 13,934,150.00 | | 8,331,726.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 6,623,699.00 | | 6,004,768.00 | | 5,871,724.00 |
| c. Unassigned/Unappropriated | 9790 | 547,867.00 | | 520,532.00 | | 190,002.00 |
| (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 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 7,171,566.00 | | 6,525,300.00 | | 6,061,726.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| B1d. | | | | | | |
| 2021-22 Projection, Unrestricted: | | | | | | |
| The District anticipates the following changes to 2021-22 certificated salaries: | | | | | | |
| \$909,147 return of salaries for staff who pivoted to COVID mitigation and funding in 2020-21. | | | | | | |
| B2d. | | | | | | |
| No adjustments | | | | | | |
| B10, Unrestricted | | | | | | |
| In order to meet the reduced LCFF revenue projected due to declining enrollment, the District needs to identify \$7 million in budget reductions in 2021-22, and an additional \$9 million in budget reductions 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 35,586,780.00 | -59.96% | 14,248,227.00 | 0.00% | 14,248,227.00 |
| 3. Other State Revenues | 8300-8599 | 6,843,153.00 | -22.60% | 5,296,712.00 | 0.00% | 5,296,712.00 |
| 4. Other Local Revenues | 8600-8799 | 6,979,072.00 | -0.29% | 6,959,072.00 | 0.00% | 6,959,072.00 |
| 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 | 37,863,259.00 | -3.14% | 36,675,222.00 | 16.07% | 42,568,061.00 |
| 6. Total (Sum lines A1 thru A5c) | | 87,272,264.00 | -27.61% | 63,179,233.00 | 9.33% | 69,072,072.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,796,069.00 | | 18,895,555.00 |
| b. Step & Column Adjustment | | | | 279,245.00 | | 283,433.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,179,759.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,796,069.00 | -9.14% | 18,895,555.00 | 1.50% | 19,178,988.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,263,530.00 | | 12,090,218.00 |
| b. Step & Column Adjustment | | | | 178,673.00 | | 181,353.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (351,985.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,263,530.00 | -1.41% | 12,090,218.00 | 1.50% | 12,271,571.00 |
| 3. Employee Benefits | 3000-3999 | 11,668,190.00 | -1.98% | 11,436,615.00 | 8.06% | 12,358,873.00 |
| 4. Books and Supplies | 4000-4999 | 20,030,409.00 | -52.38% | 9,538,519.00 | 0.00% | 9,538,519.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,322,088.00 | -22.14% | 12,708,579.00 | 0.00% | 12,708,579.00 |
| 6. Capital Outlay | 6000-6999 | 785,127.00 | -89.81% | 80,000.00 | 0.00% | 80,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,730,000.00 | 0.00% | 1,730,000.00 | 0.00% | 1,730,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,545,096.00 | -21.98% | 1,205,542.00 | 0.00% | 1,205,542.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 85,140,509.00 | -20.50% | 67,685,028.00 | 2.05% | 69,072,072.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 2,131,755.00 | | (4,505,795.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,373,995.00 | | 4,505,750.00 | | (45.00) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,505,750.00 | | (45.00) | | (45.00) |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 4,505,750.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (45.00) | | (45.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,505,750.00 | | (45.00) | | (45.00) |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

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

B1d.
2021-22 Projection, Restricted:
The District anticipates the following changes to 2021-22 certificated salaries: (\$2,179,759) for a reduction of certificated staff positions and extra hours, which were one-time-funded in 2020-21 with COVID relief funds.
The District anticipates the following changes to 2021-22 classified salaries: (\$351,985) for a reduction of classified staff positions and extra hours, which were one-time-funded in 2020-21 with COVID relief funds.

B2d.
No adjustments

B10
No adjustments

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 166,360,970.00 | -2.08% | 162,897,314.00 | -2.82% | 158,304,608.00 |
| 2. Federal Revenues | 8100-8299 | 35,586,780.00 | -59.96% | 14,248,227.00 | 0.00% | 14,248,227.00 |
| 3. Other State Revenues | 8300-8599 | 10,065,098.00 | -15.98% | 8,456,494.00 | -1.09% | 8,363,994.00 |
| 4. Other Local Revenues | 8600-8799 | 10,524,051.00 | -12.53% | 9,204,887.00 | 0.00% | 9,204,887.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 222,536,899.00 | -12.46% | 194,806,922.00 | -2.41% | 190,121,716.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 87,879,259.00 | | 87,907,777.00 |
| b. Step & Column Adjustment | | | | 1,299,130.00 | | 1,318,616.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,270,612.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 87,879,259.00 | 0.03% | 87,907,777.00 | 1.50% | 89,226,393.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 29,127,852.00 | | 29,207,505.00 |
| b. Step & Column Adjustment | | | | 431,638.00 | | 438,112.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (351,985.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 29,127,852.00 | 0.27% | 29,207,505.00 | 1.50% | 29,645,617.00 |
| 3. Employee Benefits | 3000-3999 | 44,795,324.00 | 1.14% | 45,304,894.00 | 5.38% | 47,743,269.00 |
| 4. Books and Supplies | 4000-4999 | 26,497,805.00 | -39.21% | 16,108,747.00 | 0.76% | 16,231,610.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 29,333,933.00 | -11.61% | 25,927,312.00 | 0.95% | 26,174,503.00 |
| 6. Capital Outlay | 6000-6999 | 918,035.00 | -82.03% | 165,000.00 | 0.00% | 165,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,685,017.00 | 0.00% | 2,685,017.00 | 0.00% | 2,685,017.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (447,269.00) | 0.00% | (447,269.00) | 0.00% | (447,269.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (7,000,000.00) | | (16,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 220,789,956.00 | -9.34% | 200,158,983.00 | -2.22% | 195,724,140.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 1,746,943.00 | | (5,352,061.00) | | (5,602,424.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 17,539,223.00 | | 19,286,166.00 | | 13,934,105.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 19,286,166.00 | | 13,934,105.00 | | 8,331,681.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 120,000.00 | | 120,000.00 | | 120,000.00 |
| b. Restricted | 9740 | 4,505,750.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 7,488,850.00 | | 7,288,850.00 | | 2,150,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 6,623,699.00 | | 6,004,768.00 | | 5,871,724.00 |
| 2. Unassigned/Unappropriated | 9790 | 547,867.00 | | 520,487.00 | | 189,957.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 19,286,166.00 | | 13,934,105.00 | | 8,331,681.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 6,623,699.00 | | 6,004,768.00 | | 5,871,724.00 |
| c. Unassigned/Unappropriated | 9790 | 547,867.00 | | 520,532.00 | | 190,002.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | (45.00) | | (45.00) |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 7,171,566.00 | | 6,525,255.00 | | 6,061,681.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.25% | | 3.26% | | 3.10% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 14,733.26 | | 14,355.10 | | 13,924.04 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 220,789,956.00 | | 200,158,983.00 | | 195,724,140.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 220,789,956.00 | | 200,158,983.00 | | 195,724,140.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 6,623,698.68 | | 6,004,769.49 | | 5,871,724.20 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 6,623,698.68 | | 6,004,769.49 | | 5,871,724.20 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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 | 15,194.07 | 15,194.07 | | |
| Charter School | | 0.00 | | |
| Total ADA | 15,194.07 | 15,194.07 | 0.0% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 14,893.49 | 14,733.26 | | |
| Charter School | | | | |
| Total ADA | 14,893.49 | 14,733.26 | -1.1% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 14,582.63 | 14,355.10 | | |
| Charter School | | | | |
| Total ADA | 14,582.63 | 14,355.10 | -1.6% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|----------------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2020-21) | | | | |
| District Regular | 15,434 | 15,147 | | |
| Charter School | | | | |
| Total Enrollment | 15,434 | 15,147 | -1.9% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 15,102 | 14,815 | | |
| Charter School | | | | |
| Total Enrollment | 15,102 | 14,815 | -1.9% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 14,740 | 14,352 | | |
| Charter School | | | | |
| Total Enrollment | 14,740 | 14,352 | -2.6% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District ADA projections at Adopted Budget were based on moderate declining enrollment. Actual enrollment experienced a more severe decline; therefore enrollment projections were updated to reflect increased decline.

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 | 15,984 | 16,599 | |
| Charter School | | | |
| Total ADA/Enrollment | 15,984 | 16,599 | 96.3% |
| Second Prior Year (2018-19) | | | |
| District Regular | 15,603 | 16,134 | |
| Charter School | | | |
| Total ADA/Enrollment | 15,603 | 16,134 | 96.7% |
| First Prior Year (2019-20) | | | |
| District Regular | 15,194 | 15,727 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 15,194 | 15,727 | 96.6% |
| | | Historical Average Ratio: | 96.5% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 97.0% |

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 | 14,733 | 15,147 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 14,733 | 15,147 | 97.3% | Not Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 14,355 | 14,815 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 14,355 | 14,815 | 96.9% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 13,924 | 14,352 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 13,924 | 14,352 | 97.0% | Met |

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

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

- 1a. STANDARD 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)

As of October 31, 2020, district attendance to enrollment ratio has increased, exceeding current year expectations.

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:

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.

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|--|----------------|---------|
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | | |
| | Current Year (2020-21) | 154,410,469.00 | | |
| 1st Subsequent Year (2021-22) | 153,059,801.00 | 163,897,314.00 | 7.1% | Not Met |
| 2nd Subsequent Year (2022-23) | 149,761,987.00 | 159,304,608.00 | 6.4% | Not 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)

LCFF revenue projections at Adopted Budget were estimated based on the LCFF Calculator version 21.1, which included formula updates to incorporate the proration factor based on the Governor's 2020-21 May Revise, which dramatically decreased revenue projections. LCFF Revenue projections at 1st Interim are estimated based on the actual State Adopted Budget, which did not include a proration factor, and therefore represent a significant increase in revenue projections over the Adopted Budget estimates.

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) | 138,325,701.43 | 158,443,492.93 | 87.3% |
| Second Prior Year (2018-19) | 141,120,320.24 | 169,231,015.27 | 83.4% |
| First Prior Year (2019-20) | 138,710,565.89 | 164,361,998.88 | 84.4% |
| Historical Average Ratio: | | | 85.0% |

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 82.0% to 88.0% | 82.0% to 88.0% | 82.0% to 88.0% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2020-21) | 117,074,646.00 | 135,649,447.00 | 86.3% | Met |
| 1st Subsequent Year (2021-22) | 119,997,788.00 | 132,173,955.00 | 90.8% | Not Met |
| 2nd Subsequent Year (2022-23) | 122,805,847.00 | 126,352,068.00 | 97.2% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The District has included in the MYP, budget reductions of \$7 million in 2021-22, and an additional \$9 million in 2022-23. While the details of the budget reductions are not yet identified, it is anticipated that a large percentage of the reductions will be in the form of a reduction in staffing levels and costs, both for certificated and classified staff.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2020-21) | 15,896,821.00 | 35,586,780.00 | 123.9% | Yes |
| 1st Subsequent Year (2021-22) | 8,896,821.00 | 14,248,227.00 | 60.1% | Yes |
| 2nd Subsequent Year (2022-23) | 8,896,821.00 | 14,248,227.00 | 60.1% | Yes |

Explanation:
(required if Yes)

First Interim recognizes prior year carryover in Title funding, for both the current year and subsequent years; these revenues were not included in Adopted Budget. First Interim includes \$21,212,372 in Federal CARES Act funding; at Adopted Budget, that amount was anticipated at \$7,068,320. The CARES Act funding is one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue is removed from the subsequent years' revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| | | | | |
|-------------------------------|--------------|---------------|-------|-----|
| Current Year (2020-21) | 7,991,723.00 | 10,065,098.00 | 25.9% | Yes |
| 1st Subsequent Year (2021-22) | 7,991,723.00 | 8,456,494.00 | 5.8% | Yes |
| 2nd Subsequent Year (2022-23) | 7,991,723.00 | 8,363,994.00 | 4.7% | No |

Explanation:
(required if Yes)

Other State revenue in the current year includes \$1,462,212 in one-time Learning Loss Mitigation funds, \$622,832 in allowed ASES carryover funds from 2019-20, and \$63,720 in Strong Workforce Program carryover funds from 2019-20; none of these funds were anticipated at Adopted Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2020-21) | 10,100,722.00 | 10,524,051.00 | 4.2% | No |
| 1st Subsequent Year (2021-22) | 10,032,333.00 | 9,204,887.00 | -8.2% | Yes |
| 2nd Subsequent Year (2022-23) | 10,032,333.00 | 9,204,887.00 | -8.2% | Yes |

Explanation:
(required if Yes)

Other Local Revenue in the current year includes a substantial Workers Compensation rebate, as well as a substantial STRS excess refund. These amounts are not expected year to year, and so are removed from the 2021-22 and 2022-23 projected revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

| | | | | |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2020-21) | 13,019,602.00 | 26,497,805.00 | 103.5% | Yes |
| 1st Subsequent Year (2021-22) | 12,939,602.00 | 16,108,747.00 | 24.5% | Yes |
| 2nd Subsequent Year (2022-23) | 12,939,602.00 | 16,231,610.00 | 25.4% | Yes |

Explanation:
(required if Yes)

Expenditures in the current year were dramatically increased, to account for expenditures from Federal CARES Act and Learning Loss Mitigation funds, in response to the COVID-19 pandemic. Expenditures in the subsequent years are increased to expected levels; although the \$7 million and \$9 million budget reductions noted on line B10 of the MYP are anticipated to reduce expenditures in this category.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2020-21) | 27,708,863.00 | 29,333,933.00 | 5.9% | Yes |
| 1st Subsequent Year (2021-22) | 27,708,863.00 | 25,927,312.00 | -6.4% | Yes |
| 2nd Subsequent Year (2022-23) | 27,708,863.00 | 26,174,503.00 | -5.5% | Yes |

Explanation:
(required if Yes)

Expenditures in the current year were increased, to account for expenditures from Federal CARES Act and Learning Loss Mitigation funds, in response to the COVID-19 pandemic. Expenditures in the subsequent years are decreased to expected levels.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|------------------------|-------------------------------------|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2020-21) | 33,989,266.00 | 56,175,929.00 | 65.3% | Not Met |
| 1st Subsequent Year (2021-22) | 26,920,877.00 | 31,909,608.00 | 18.5% | Not Met |
| 2nd Subsequent Year (2022-23) | 26,920,877.00 | 31,817,108.00 | 18.2% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2020-21) | 40,728,465.00 | 55,831,738.00 | 37.1% | Not Met |
| 1st Subsequent Year (2021-22) | 40,648,465.00 | 42,036,059.00 | 3.4% | Met |
| 2nd Subsequent Year (2022-23) | 40,648,465.00 | 42,406,113.00 | 4.3% | 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)

First Interim recognizes prior year carryover in Title funding, for both the current year and subsequent years; these revenues were not included in Adopted Budget. First Interim includes \$21,212,372 in Federal CARES Act funding; at Adopted Budget, that amount was anticipated at \$7,068,320. The CARES Act funding is one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue is removed from the subsequent years' revenue.

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

Other State revenue in the current year includes \$1,462,212 in one-time Learning Loss Mitigation funds, \$622,832 in allowed ASES carryover funds from 2019-20, and \$63,720 in Strong Workforce Program carryover funds from 2019-20; none of these funds were anticipated at Adopted Budget.

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

Other Local Revenue in the current year includes a substantial Workers Compensation rebate, as well as a substantial STRS excess refund. These amounts are not expected year to year, and so are removed from the 2021-22 and 2022-23 projected revenue.

- 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)

Expenditures in the current year were dramatically increased, to account for expenditures from Federal CARES Act and Learning Loss Mitigation funds, in response to the COVID-19 pandemic. Expenditures in the subsequent years are increased to expected levels; although the \$7 million and \$9 million budget reductions noted on line B10 of the MYP are anticipated to reduce expenditures in this category.

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

Expenditures in the current year were increased, to account for expenditures from Federal CARES Act and Learning Loss Mitigation funds, in response to the COVID-19 pandemic. Expenditures in the subsequent years are decreased to expected levels.

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 | 5,756,915.00 | 5,945,861.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 5,756,915.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 4.2% | 4.3% | 3.1% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.4% | 1.4% | 1.0% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2020-21) | (384,812.00) | 135,649,447.00 | 0.3% | Met |
| 1st Subsequent Year (2021-22) | (846,266.00) | 132,473,955.00 | 0.6% | Met |
| 2nd Subsequent Year (2022-23) | (5,602,424.00) | 126,652,068.00 | 4.4% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District continues to experience significant declining enrollment, while our population of students with disabilities continues to increase. In order to respond to these financial pressures, the District is anticipating the need for a greater level of deficit spending in 2022-23.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2020-21) | 19,286,166.00 | | Met |
| 1st Subsequent Year (2021-22) | 13,934,105.00 | | Met |
| 2nd Subsequent Year (2022-23) | 8,331,681.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2020-21) | 10,388,171.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 14,733 | 14,355 | 13,924 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 220,789,956.00 | 200,158,983.00 | 195,724,140.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 220,789,956.00 | 200,158,983.00 | 195,724,140.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 6,623,698.68 | 6,004,769.49 | 5,871,724.20 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 6,623,698.68 | 6,004,769.49 | 5,871,724.20 |

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) | 6,623,699.00 | 6,004,768.00 | 5,871,724.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 2,574,867.00 | 2,547,532.00 | 190,002.00 |
| 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) | 0.00 | (45.00) | (45.00) |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 9,198,566.00 | 8,552,255.00 | 6,061,681.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 4.17% | 4.27% | 3.10% |
| District's Reserve Standard (Section 10B, Line 7): | 6,623,698.68 | 6,004,769.49 | 5,871,724.20 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Due to planned cash deferrals by the State Budget, and the negative effect on General Fund cash balances, the District anticipates the need for short-term interfund borrowing in May and June.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2020-21) | (36,925,709.00) | (37,863,259.00) | 2.5% | 937,550.00 | Met |
| 1st Subsequent Year (2021-22) | (37,774,120.00) | (36,675,222.00) | -2.9% | (1,098,898.00) | Met |
| 2nd Subsequent Year (2022-23) | (41,092,706.00) | (42,568,061.00) | 3.6% | 1,475,355.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2020-21) | 654,729.00 | 0.00 | -100.0% | (654,729.00) | Not Met |
| 1st Subsequent Year (2021-22) | 500,000.00 | 300,000.00 | -40.0% | (200,000.00) | Not Met |
| 2nd Subsequent Year (2022-23) | 500,000.00 | 300,000.00 | -40.0% | (200,000.00) | Not Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

At the time of Adopted Budget, the District anticipated a contribution to Fund 130 - Child Nutrition of \$654,729, due to the impacts of the COVID-19 pandemic. The District has since been able to supplement the Child Nutrition program with Federal CARES Act funds, so that a General Fund contribution is not necessary in 2020-21. It is anticipated that future years will require General Fund contributions to Fund 130 of approximately \$300,000 each year.

- 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2020 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 8 | General Fund | General Fund | 3,072,458 |
| Certificates of Participation | 27 | General Fund | General Fund | 8,000,000 |
| General Obligation Bonds | 26 | Debt Service | Debt Service | 259,544,093 |
| Supp Early Retirement Program | 2 | General Fund | General Fund | 1,828,086 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2020 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 272,444,637 |

| Type of Commitment (continued) | Prior Year (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | 402,454 | 407,017 | 412,908 | 420,055 |
| Certificates of Participation | 631,854 | 160,000 | 280,000 | 575,500 |
| General Obligation Bonds | 17,032,200 | 16,215,596 | 16,215,596 | 16,215,596 |
| Supp Early Retirement Program | 814,043 | 814,043 | 814,043 | 0 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
| Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 18,880,551 | 17,596,656 | 17,722,547 | 17,211,151 |
| Has total annual payment increased over prior year (2019-20)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

General Fund revenues are used to pay for some long-term commitments, and General Fund revenues are projected to decrease in the budget year and subsequent years.

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

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability | 81,160,496.00 | 90,785,916.00 |
| b. OPEB plan(s) fiduciary net position (If applicable) | 9,903,216.00 | 6,485,781.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 71,257,280.00 | 84,300,135.00 |

| | Actuarial | Actuarial |
|---|--------------|--------------|
| 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. | Jun 30, 2019 | Jun 30, 2020 |

3. OPEB Contributions

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2020-21) | 0.00 | 0.00 |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2020-21) | 409,037.00 | 4,082,151.00 |
| 1st Subsequent Year (2021-22) | 3,389,824.00 | 3,907,325.00 |
| 2nd Subsequent Year (2022-23) | 3,338,934.00 | 3,907,325.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2020-21) | 4,083,825.00 | 4,083,125.00 |
| 1st Subsequent Year (2021-22) | 4,273,096.00 | 4,273,096.00 |
| 2nd Subsequent Year (2022-23) | 4,493,556.00 | 4,493,556.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2020-21) | 243 | 243 |
| 1st Subsequent Year (2021-22) | 243 | 243 |
| 2nd Subsequent Year (2022-23) | 243 | 243 |

4. Comments:

Eligible retired employees, hired prior to 2013, have district-paid benefits to age 69.

At Adopted Budget, it was anticipated that the District would need to decrease the OPEB contribution in the current year, as a budget reduction strategy.

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

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

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

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

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

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

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

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

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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 | 886.5 | 873.5 | 863.5 | 853.5 |

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year

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

or

Multiyear Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

906,835

7. Amount included for any tentative salary schedule increases

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

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

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 9,844,279 | 9,729,487 | 9,614,767 |
| 3. Percent of H&W cost paid by employer | capped at \$14,349 | capped at \$14,349 | capped at \$14,349 |
| 4. Percent projected change in H&W cost over prior year | -6.2% | -1.2% | -1.2% |

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 1,125,604 | 1,142,488 | 1,159,625 |
| 3. Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

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

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

Certificated (Non-management) - Other

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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 | 676.5 | 682.3 | 676.7 | 671.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?
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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| One Year Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year or | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Multiyear Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the Interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 3,325,957 | 3,269,317 | 3,212,677 |
| 3. Percent of H&W cost paid by employer | capped at \$11,328 | capped at \$11,328 | capped at \$11,328 |
| 4. Percent projected change in H&W cost over prior year | -1.2% | -1.7% | -1.7% |

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

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

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

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

Classified (Non-management) Step and Column Adjustments

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the Interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 409,712 | 415,857 | 422,095 |
| 3. Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
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 | 82.0 | 68.0 | 68.0 | 68.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 681,494 | 681,494 | 681,494 |
| 3. Percent of H&W cost paid by employer | capped at \$11,653 | capped at \$11,653 | capped at \$11,653 |
| 4. Percent projected change in H&W cost over prior year | -16.6% | 0.0% | 0.0% |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 117,329 | 119,089 | 120,875 |
| 3. Percent change in step and column over prior year | -29.3% | 1.5% | 1.5% |

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 40,854 | 40,854 | 40,854 |
| 3. Percent change in cost of other benefits over prior year | -10.2% | 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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.
A9: In May 2020, the Assistant Superintendent of Business Services retired, and the district has in place an Interim Assistant Superintendent of Business Services. A new Assistant Superintendent of Human Resources was hired on August 31, 2020.

End of School District First Interim Criteria and Standards Review

First Interim
 2020-21 Original Budget
 Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | RESOURCE | OBJECT | VALUE |
|-----------------------------|----------|--------|---------------|
| FD - RS - PY - GO - FN - OB | | | |
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -2,897,506.04 |

GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | NEG. EFB |
|--|----------|---------------|
| 01 | 3210 | -121,681.45 |
| Explanation: Per CDE guidance, ESSER Fund expenditures (Resource 3210) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3210. | | |
| 01 | 3220 | -2,897,506.04 |
| Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220. | | |
| Total of negative resource balances for Fund 01 | | -3,019,187.49 |

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|----------|--------|-------------|
| 01 | 3210 | 9790 | -121,681.45 |
| Explanation: Per CDE guidance, ESSER Fund expenditures (Resource 3210) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3210. | | | |

01 3220 9790 -2,897,506.04

Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported in 2020-21. This results in a negative beginning balance for Resource 3220.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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

| | | | |
|---|------|------|--------------|
| 01-3220-0-0000-0000-9740 | 3220 | 9740 | 5,639,095.00 |
| Explanation: This error is due to a budget transfer transaction in the District's financial system, that could not be corrected for Board Approved Operating Budget figures. This error is corrected in the First Interim Projected Totals figures. | | | |

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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

| | | | |
|--|------|------|---------------|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -2,897,506.00 |
| Explanation: Per CDE Guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220. | | | |

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

First Interim
 2020-21 Actuals to Date
 Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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

| | | | | | | | | |
|----|------|---|------|------|------|------|------|---------------|
| 01 | 3220 | 0 | 0000 | 0000 | 9791 | 3220 | 9791 | -2,897,506.04 |
|----|------|---|------|------|------|------|------|---------------|

Explanation: Per CDE guidance, CRF-Coronavirus Relief Fund expenditures (Resource 3220) were allowed to be reported in 2019-20, but revenue is not reported until 2020-21. This results in a negative beginning balance for Resource 3220.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

First Interim
2020-21 Projected Totals
Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | RESOURCE | OBJECT | VALUE |
|-----------------------------|----------|--------|---------------|
| FD - RS - PY - GO - FN - OB | | | |
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -2,897,506.00 |

GENERAL LEDGER CHECKS

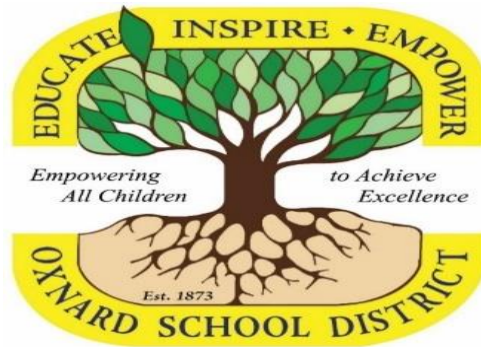
SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: A Cashflow Worksheet in Excel format (other than Form CASH) is included with the 2020-21 First Interim Budget Report.

Checks Completed.



2020-21 FIRST INTERIM REPORT

December 9, 2020

Special Board Meeting

Presented by:

Janet Penanhoat,

Interim Assistant Superintendent, Business & Fiscal Services

and

Mary Crandall Plasencia, Director of Finance

SIGNIFICANT CHANGES SINCE ADOPTED BUDGET

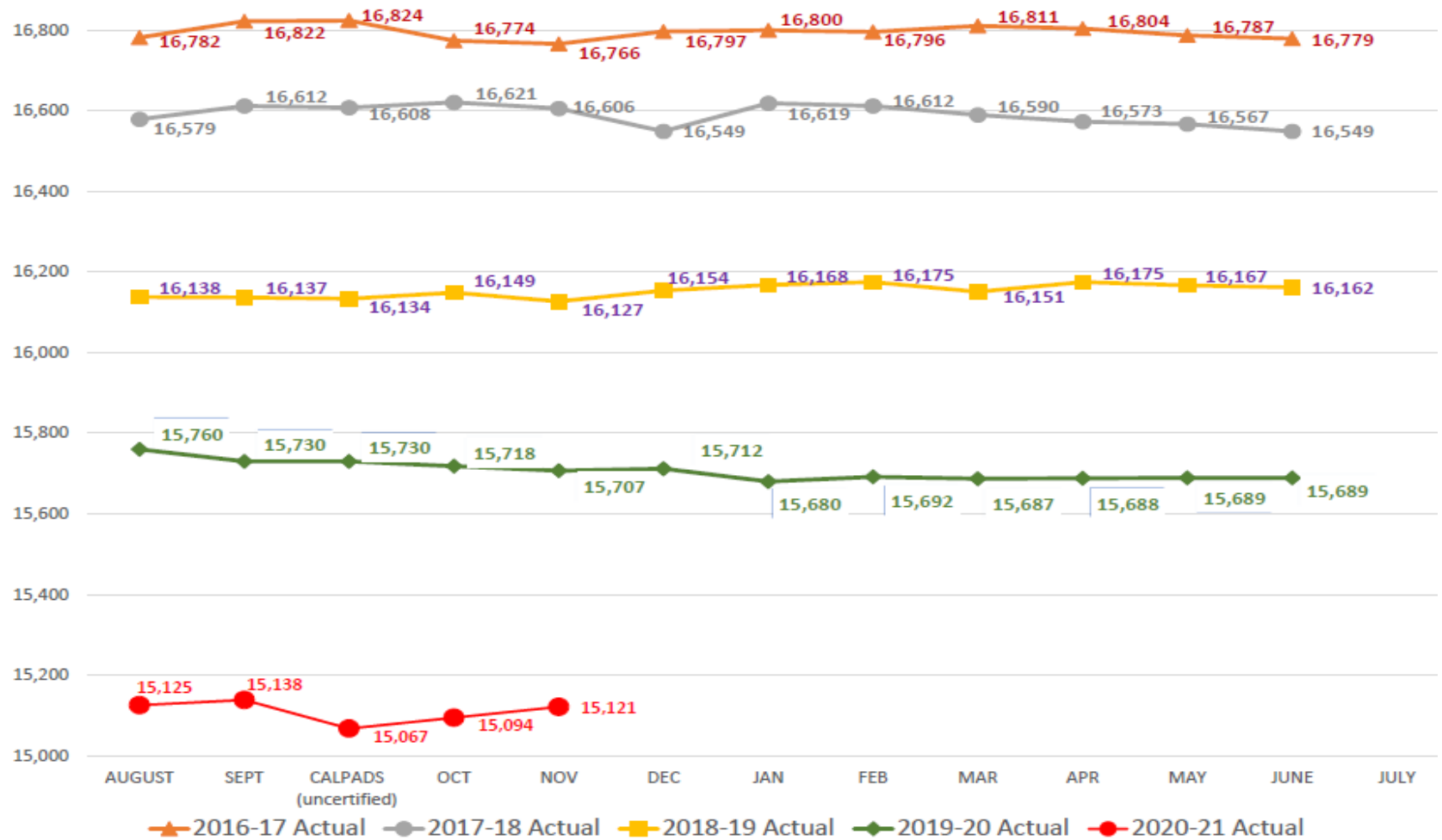
Highlighted changes from Senate Bill (SB) 820, Education Trailer Bill, signed by the Governor on September 18, 2020:

- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLM GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and ESSER funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- SB 1159, Workers' Compensation: COVID-19: Critical Workers

ITEMS OF KEY INTEREST FOR BUDGET PREPARATION

- Local Control Funding Formula (LCFF) and COLA
 - The LCFF planning factors showing a 0.00% COLA in the current and two subsequent years should be viewed as a best-case scenario
- Attendance
 - ADA hold harmless for the current year, and for 2021-22 for declining enrollment districts
 - Expect a significant funding decrease in 2022-23
 - Minimum daily minute, annual instructional days, and weekly engagement record requirements
- Deferrals and Cash Flow
 - Pension contribution rates continue to increase in future years
 - Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements
 - Cost of mitigating learning loss over time

OXNARD SCHOOL DISTRICT ENROLLMENT HISTORY 2016-17 THROUGH 2020-21 ACTUALS



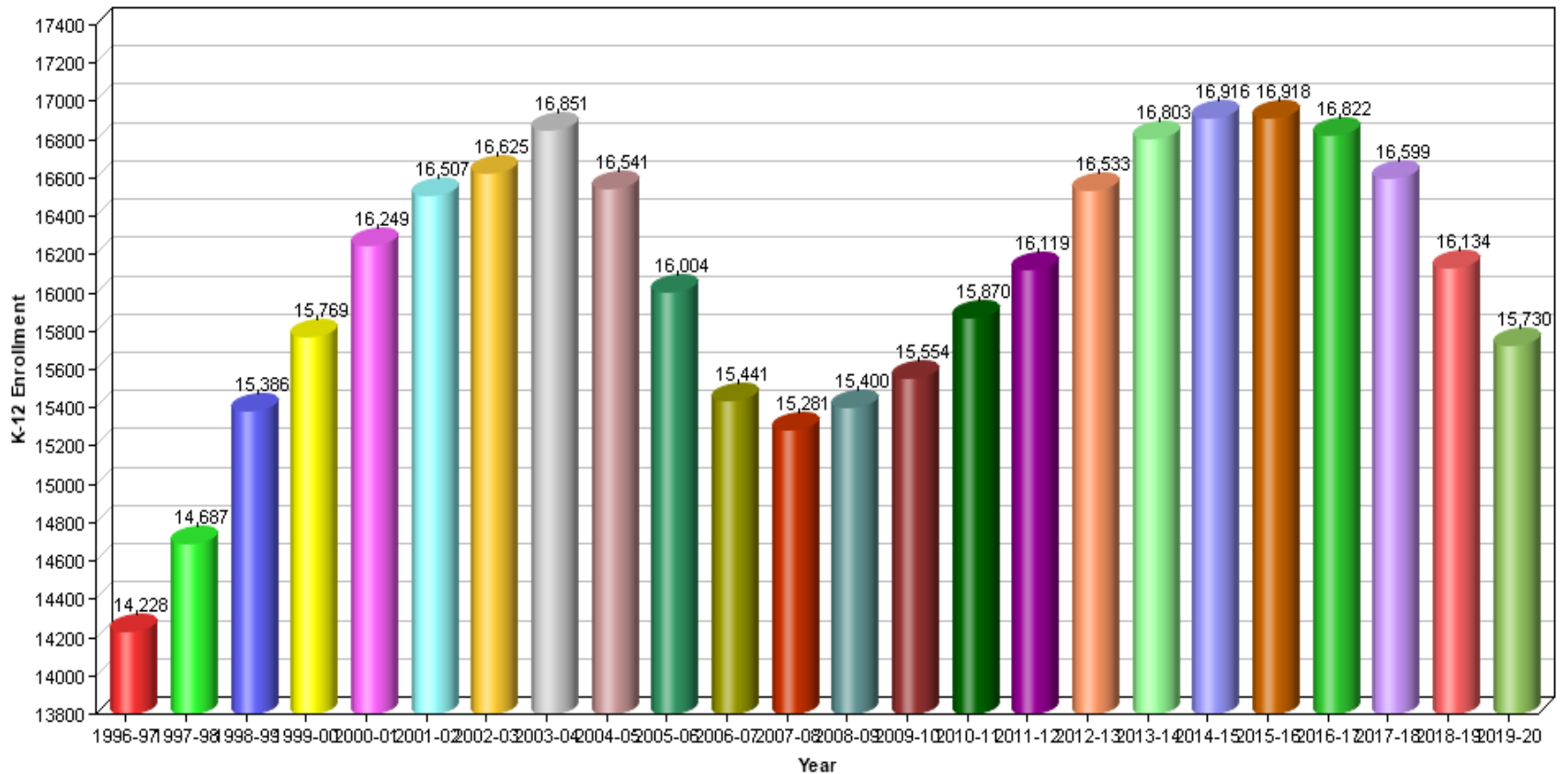


K-12 Public School Enrollment

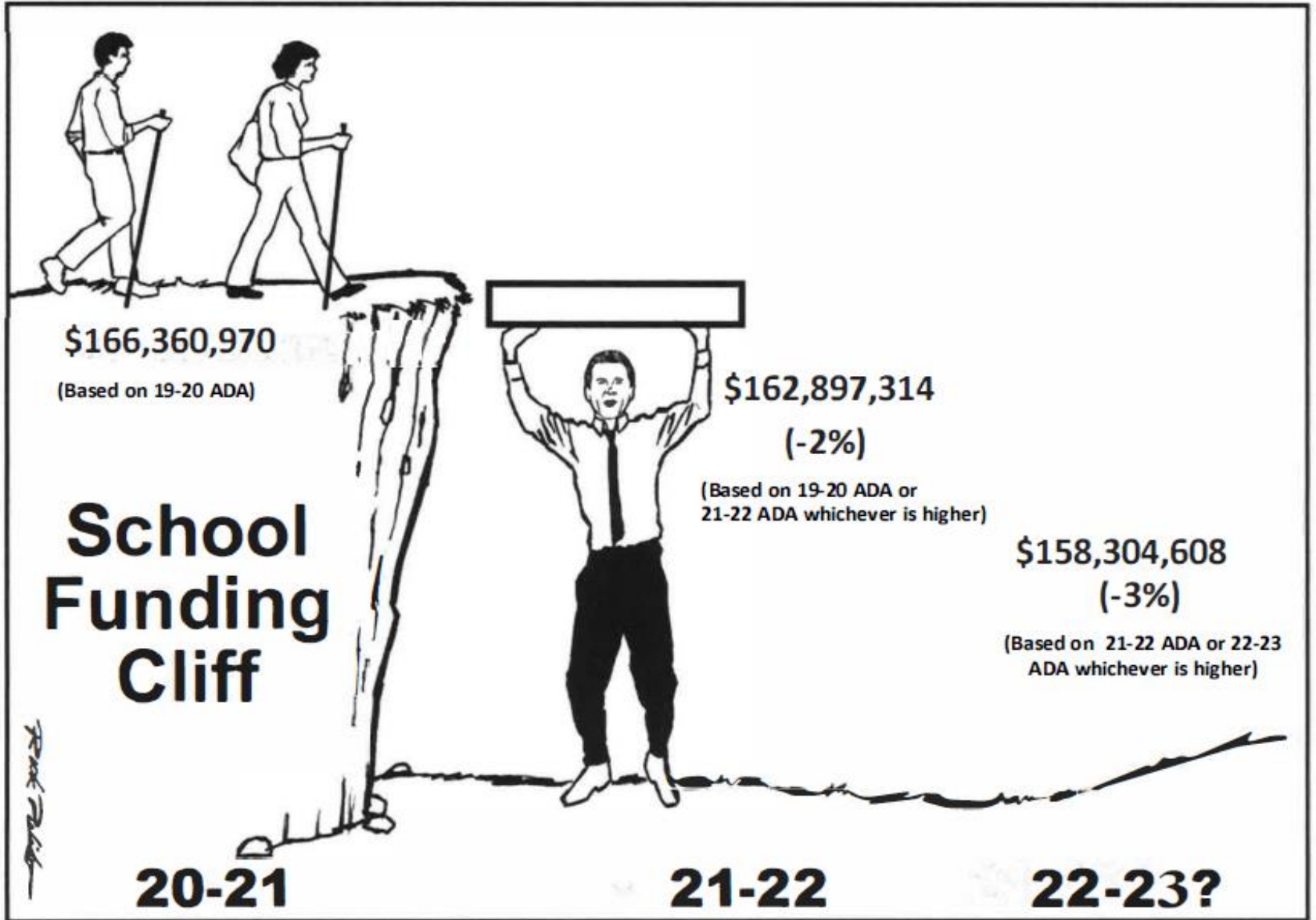
5672538-Oxnard

Select Report

Select District



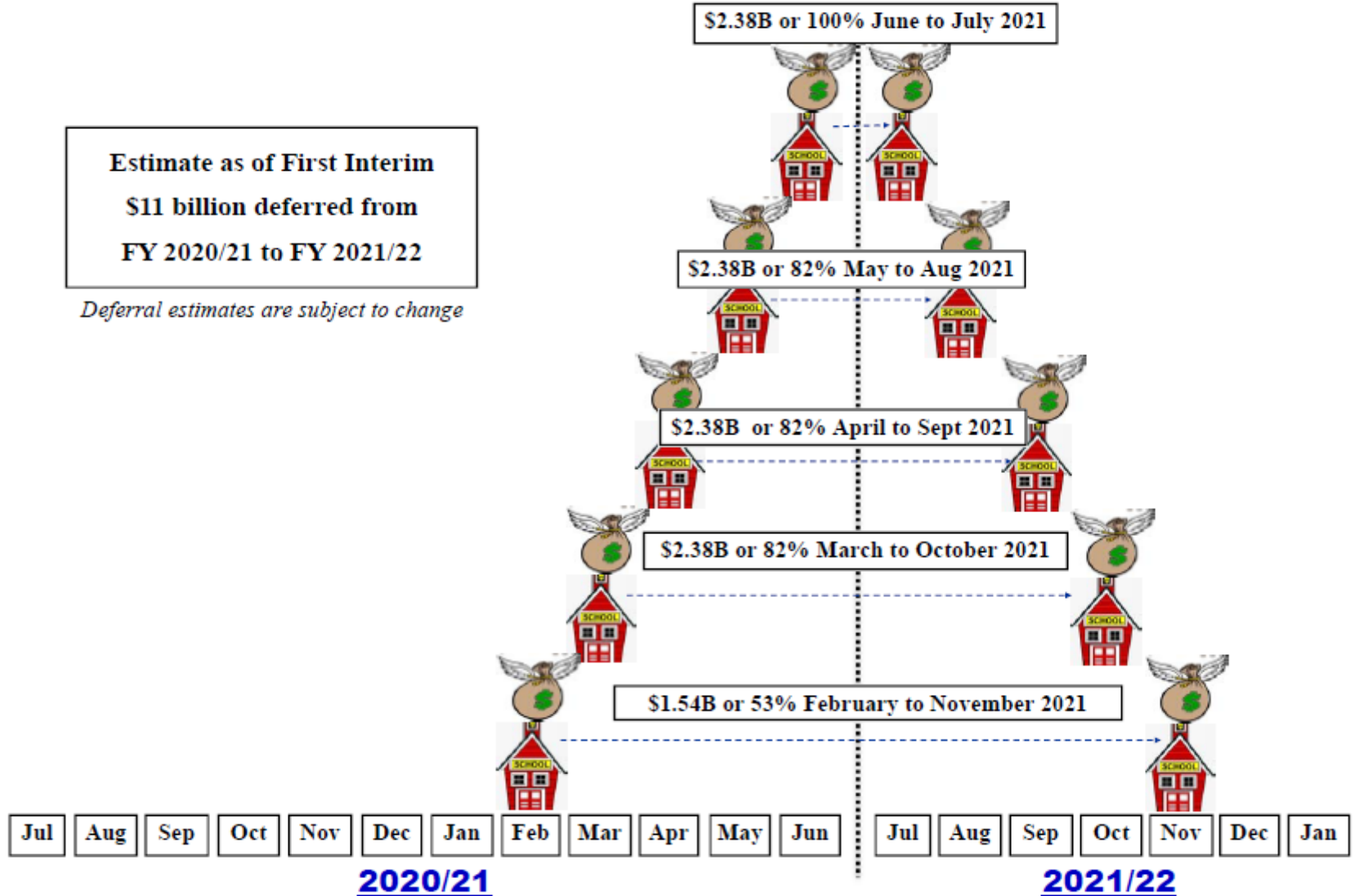
LCFF Funding



Apportionment Deferrals

Estimate as of First Interim
 \$11 billion deferred from
 FY 2020/21 to FY 2021/22

Deferral estimates are subject to change



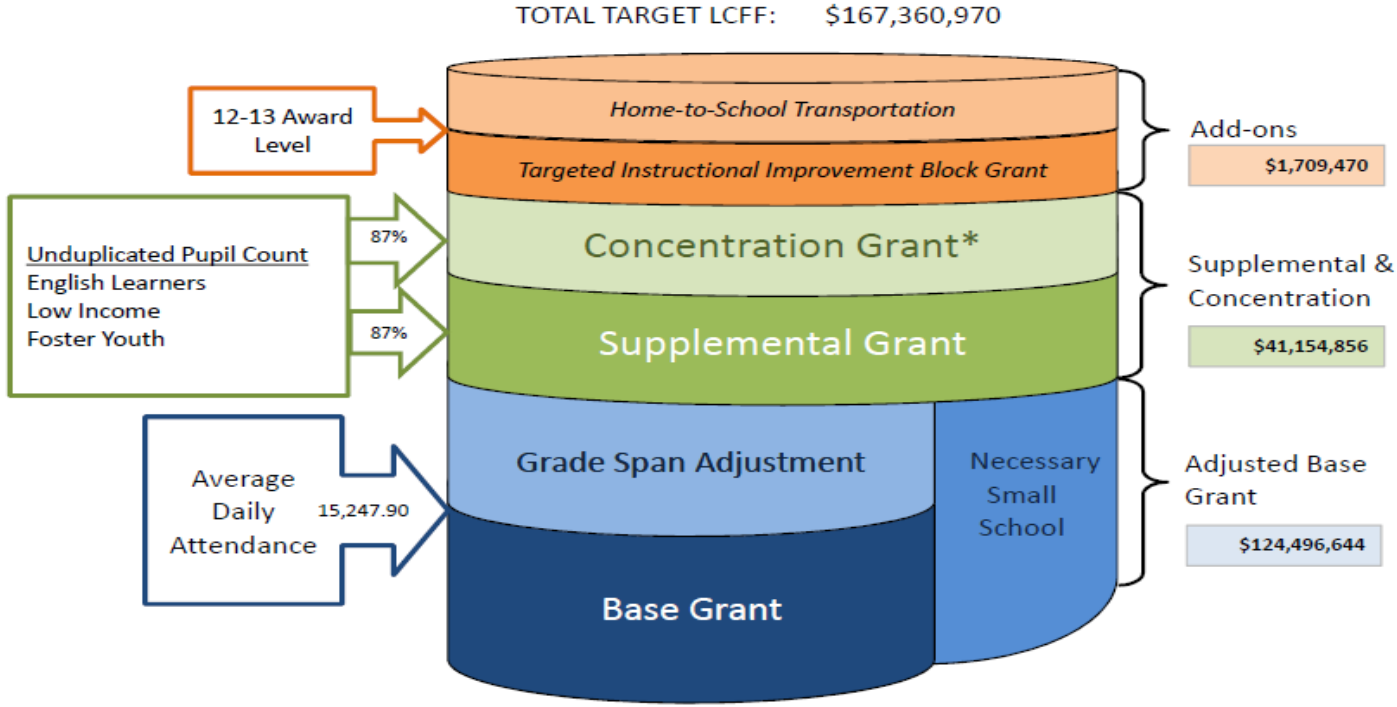
PLANNING FACTORS FOR 2020-21 AND MULTI-YEAR PROJECTIONS

The key planning factors for OSD's Budget for 2020-21 1st Interim and MYP are listed below and are based on the latest information available.

| Planning Factor | 2020-21 | 2021-22 | 2022-23 |
|--|--------------------------------|--------------------------------|--------------------------------|
| Estimated Funded ADA (Average Daily Attendance) | 15,247.90 | 14,787.09 | 14,408.93 |
| Funded UPP (Unduplicated Pupil Percentage) | 86.51% | 88.36% | 87.82% |
| Step & Column | 1.50% | 1.50% | 1.50% |
| Statutory COLA (Planning COLA) | 0.00% | 0.00% | 0.00% |
| STRS Employer Statutory Rates | 16.15% | 16.00% | 18.10% |
| PERS Employer Projected Rates | 20.70% | 23.00% | 26.30% |
| Lottery - Unrestricted per ADA | \$150 | \$150 | \$150 |
| Lottery - Prop 20 per ADA | \$49 | \$49 | \$49 |
| Mandated Block Grant per ADA | \$32.18 | \$32.18 | \$32.18 |
| CPI | 0.98% | 1.59% | 1.87% |
| Routine Restricted Maintenance Account | 3% of total GF expenditures | 3% of total GF expenditures | 3% of total GF expenditures |
| Health Benefits - Hard Cap with no anticipated changes | | | |

COMPONENTS OF LCFF TARGET ENTITLEMENT

| | 2020-21 | |
|-------------------------------------|-----------------------|---------------|
| Base Grant / Necessary Small School | \$ 119,272,691 | 15,247.90 ADA |
| Grade Span Adjustment | \$ 5,223,953 | |
| Supplemental Grant | \$ 21,540,409 | 87% |
| Concentration Grant | \$ 19,614,447 | 87% |
| Add-ons (TIIBG & Transportation) | \$ 1,709,470 | |
| Total | \$ 167,360,970 | |



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

MULTI-YEAR PROJECTIONS

| | 2020-21 Proposed Budget | 2021-22 Projections | 2022-23 Projections |
|---|----------------------------|------------------------|------------------------|
| Revenues | \$222,536,899 | \$194,806,922 | \$190,121,716 |
| Expenditures | \$220,789,956 | \$207,158,983 | \$211,724,140 |
| Budget Reductions Needed | | (\$7,000,000) | (\$16,000,000) |
| Total Adjusted Expenditures | \$220,789,956 | \$200,158,983 | \$195,724,140 |
| Excess (Deficiency) of Revenue over Expenditures | \$1,746,943 | (\$5,052,061) | (\$5,302,424) |
| Transfers from Other Funds | 0 | 0 | 0 |
| Transfers to Other Funds | \$0 | \$300,000 | \$300,000 |
| Net Increase (Decrease) in Fund Balance | \$1,746,943 | (\$5,352,016) | (\$5,602,424) |
| Beginning Fund Balance | \$17,539,223 | \$19,286,166 | \$13,934,150 |
| <u>Components of Ending Fund Balance</u> | | | |
| Total Ending Fund Balance | \$19,286,166 | \$13,934,150 | \$8,331,726 |
| 3% Reserve for Economic Uncertainty | \$6,623,699 | \$6,004,768 | \$5,871,724 |
| Non-Spendable (Stores & Revolving Cash) | \$120,000 | \$120,000 | \$120,000 |
| Legally Restricted | \$4,505,750 | \$0 | \$0 |
| Other Assignments | \$7,488,850 | \$7,288,850 | \$2,150,000 |
| Undesignated/Unappropriated Fund Balance | \$547,867 | \$520,532 | \$190,002 |

2020-21 GENERAL FUND COMPARISON

EXPLANATION OF CHANGES FROM ADOPTED BUDGET

| Object | Original Budget | 1st Interim | Difference | Explanation |
|----------------------|-----------------|-----------------|---------------|--|
| Revenue: | | | | |
| 8010-8099 | \$ 153,410,469 | \$ 166,360,970 | \$ 12,950,501 | Increase due to State Budget adoption at 0.00% COLA (instead of -7.92% COLA). |
| 8100-8299 | \$ 15,896,821 | \$ 35,586,780 | \$ 19,689,959 | Recognize prior year carryover of Federal revenue (\$5.4 million), and increase to CARES Act funding (\$14.2 million). |
| 8300-8599 | \$ 7,991,723 | \$ 10,065,098 | \$ 2,073,375 | Recognize ASES prior year carryover, and increase to State Learning Loss Mitigation funding. |
| 8600-8799 | \$ 10,100,722 | \$ 10,524,051 | \$ 423,329 | Increases in Local revenues such as Workers Compensation rebate from VCSSFA, safety credit funds, and higher interest rates. |
| Expenditures: | | | | |
| 1000-1999 | \$ 80,299,029 | \$ 87,879,259 | \$ 7,580,230 | Adopted Budget included decreases for a hiring freeze and two furlough days, which were removed for 1st Interim; 1st Interim includes increased budget for extra hours for teacher professional development and intervention (ISPs) paid with CARES Act funds. |
| 2000-2999 | \$ 27,532,439 | \$ 29,127,852 | \$ 1,595,413 | Adopted Budget included decreases for a hiring freeze and two furlough days, which were removed for 1st Interim; 1st Interim includes increased budget for extra hours for clerical support at sites, and extra staff paid with CARES Act funds. |
| 3000-3999 | \$ 40,502,919 | \$ 44,795,324 | \$ 4,292,405 | Adjustment for increases to certificated and classified employee expenses. |
| 4000-4999 | \$ 13,019,602 | \$ 26,497,805 | \$ 13,478,203 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 5000-5999 | \$ 27,708,863 | \$ 29,333,933 | \$ 1,625,070 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 6000-6999 | \$ 186,250 | \$ 918,035 | \$ 731,785 | Increase of budgeted expenditures that correlates to increased Federal revenue. |
| 7100-7499 | \$ 2,685,017 | \$ 2,685,017 | \$ - | |
| 7300-7399 | \$ (691,728) | \$ (447,269) | \$ 244,459 | Increase in Indirect Costs due to increase in budgeted expenditures. |
| 7600-7629 | \$ 654,729 | \$ - | \$ (654,729) | Decrease in contribution to Child Nutrition Fund, due to use of CARES Act funds. |
| 8980-8999 | \$ (36,925,709) | \$ (37,863,259) | \$ 937,550 | Increase in contribution to Special Education. |

COVID-19 RELIEF FUNDS - REVENUE

| Funding Source | Funding Amount | Expenditure Window |
|--|----------------|---|
| Learning Loss Mitigation - Coronavirus Relief Fund (LLM CRF Resource 3220) | \$ 16,970,446 | March 1, 2020 to December 30, 2020 |
| Learning Loss Mitigation - State General Fund (LLM GF Resource 7420) | \$ 1,462,212 | March 1, 2020 to June 30, 2020 |
| Learning Loss Mitigation - Governors Emergency Education Relief (LLM GEER Resource 3215) | \$ 1,068,606 | March 13, 2020 to September 30, 2022 |
| Elementary & Secondary Schools Emergency Relief (ESSER Resource 3210) | \$ 3,173,320 | March 13, 2020 to September 30, 2022 |
| COVID-19 LEA Response Funds - State General Fund (SB 117 Resource 7388) | \$ 271,412 | Apportioned March 2020, no end date |
| | \$ 22,945,996 | Total Relief Funds Available to Oxnard School District |

COVID-19 RELIEF FUNDS - EXPENDITURES

- Health and Safety
 - PPE, cleaning and sanitizing, air filters, hand washing/hand sanitizing stations
- Additional Staffing Support
 - Intervention Specialists (ISPs)
 - Special Education Support for Assessment Backlog
 - Counselors and Outreach Consultants (ORCs)
 - Technology Support and Technology TOSA
- Technology and Digital Connectivity
 - Student Devices and Wi-Fi Hot Spots
 - Distance Learning Platform and Software, including Teacher Training
 - Infrastructure Improvements to Support Increased Usage
 - Devices and Technology Support for Staff
- Materials and Supplies to Support Distance Learning
- Classroom and Workplace Modifications for Social Distancing
- Continue to Provide Breakfast and Lunch to Students and Families

LEARNING CONTINUITY PLAN (LCP) AND BUDGET OVERVIEW FOR PARENTS (BOP)

- Local Control and Accountability Plan (LCAP)
 - Executive Order N-56-20 delays implementation of the three-year LCAP template until the 2021-22 through 2023-24 school years.
- Learning Continuity Plan (LCP)
 - SB 98 requires LEAs to adopted the LCP by September 30, 2020.
- Budget Overview for Parents (BOP)
 - SB 98 decoupled the BOP from the LCAP for 2020-21 and tied it to the First Interim report.
 - SB 820 requires the BOP be aligned to the LCP.
 - As such, the revenue and budgeted expenditures referenced in the 2020-21 BOP are tied to the 2020-21 First Interim report, the LCP, and the 2019-20 LCAP.

NEXT STEPS

| | |
|-------------------------|--|
| January 2021 | Governor's Preliminary 2021-22 Budget Released |
| January - February 2021 | Work will happen on enrollment and staffing projections for 2021-22 |
| January – June 2021 | Work on the 2021-22 LCAP and Budget happens |
| March 2021 | 2 nd Interim Report for 2020-21 presented to the Board for approval |
| June 2021 | LCAP and Budget for 2021-22 presented to the Board for review and approval |

QUESTIONS?



OSD BOARD AGENDA ITEM

Name of Contributor: Dr. Anabolena DeGenna

Date of Meeting: December 9, 2020

Agenda Section: Section D: Action Items

**1st Interim - Budget Overview for Parents - Learning Continuity Plan 2020-2021
(DeGenna/Crandall Plasencia)**

The Budget Overview for Parents is a key part of the overall budget package for K-12 that provides information at the local educational agency (LEA) level for how the revenue and budgeted expenditures of the LEA align with the Learning Continuity and Attendance Plan and the First Interim Budget Report. The provisions for the Budget Overview for Parents were approved by the Governor and Legislature in June in SB 98 and can be found in EC Section 43509.

FISCAL IMPACT:

None

RECOMMENDATION:

It is the recommendation of Assistant Superintendent of Educational Services (DeGenna) and Director of Finance (Crandall Plasencia) to approved the 1st Interim Budget Overview for Parents - Learning Continuity Plan 2020-2021.

ADDITIONAL MATERIALS:

Attached: [LCFF Budget Overview for Parents School Year 2020-2021.pdf](#)

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Oxnard School District

CDS Code: 56725380000000

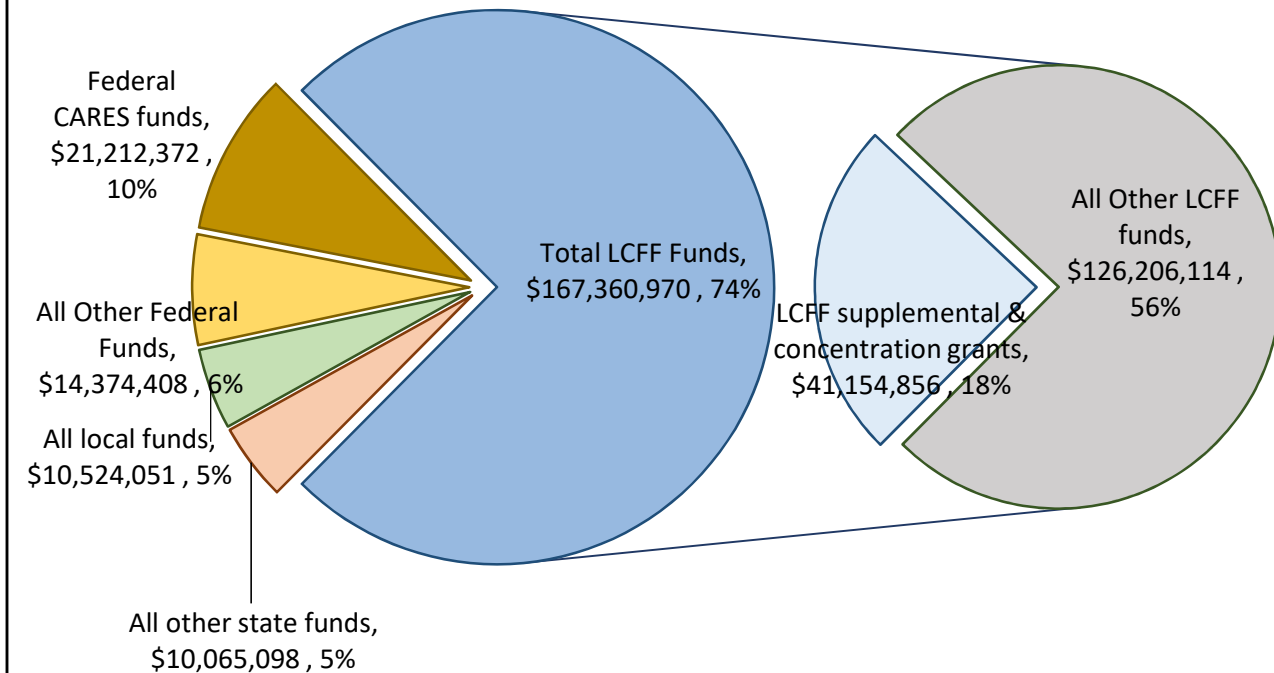
School Year: 2020-2021

LEA contact information: Dr. Karling Aguilera-Fort, Superintendent 805-385-1501 kaguilerafort@oxnardsd.c

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 2020-2021 School Year

Projected Revenue by Fund Source

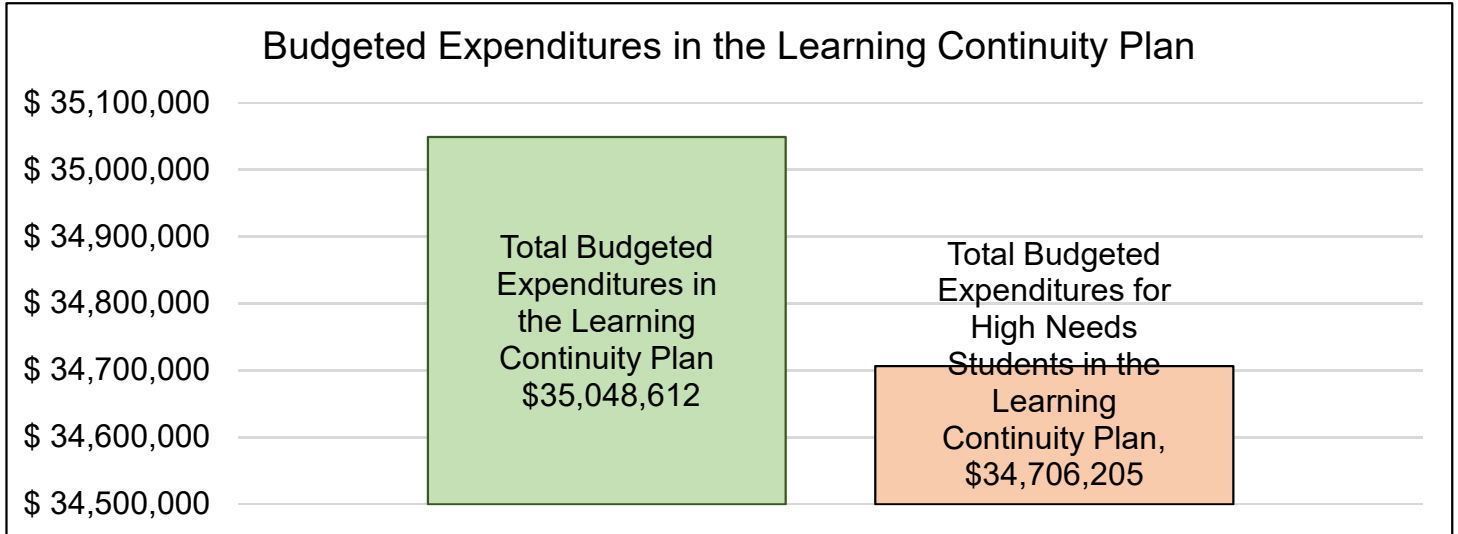


This chart shows the total general purpose revenue Oxnard School District expects to receive in the coming year from all sources.

The total revenue projected for Oxnard School District is \$223,536,899.00, of which \$167,360,970.00 is Local Control Funding Formula (LCFF) funds, \$10,065,098.00 is other state funds, \$10,524,051.00 is local funds, and \$35,586,780.00 is federal funds. Of the \$35,586,780.00 in federal funds, \$21,212,372.00 are federal CARES Act funds. Of the \$167,360,970.00 in LCFF Funds, \$41,154,856.00 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 Oxnard 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.

Oxnard School District plans to spend \$220,789,956.00 for the 2020-2021 school year. Of that amount, \$35,048,612.00 is tied to actions/services in the Learning Continuity Plan and \$185,741,344.00 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:

Budgeted items not in the LCP include: classroom teachers, office staff, administrative staff salaries and benefits; Special Education costs; Facilities, Maintenance & Operations, and Custodial staffing, materials, and services; all utilities, core textbooks and materials, and contracted repairs/leases; contracts for technology services and software that support District operations, such as the financial system, the student information system, library system, and educational data systems.

LCFF Budget Overview for Parents

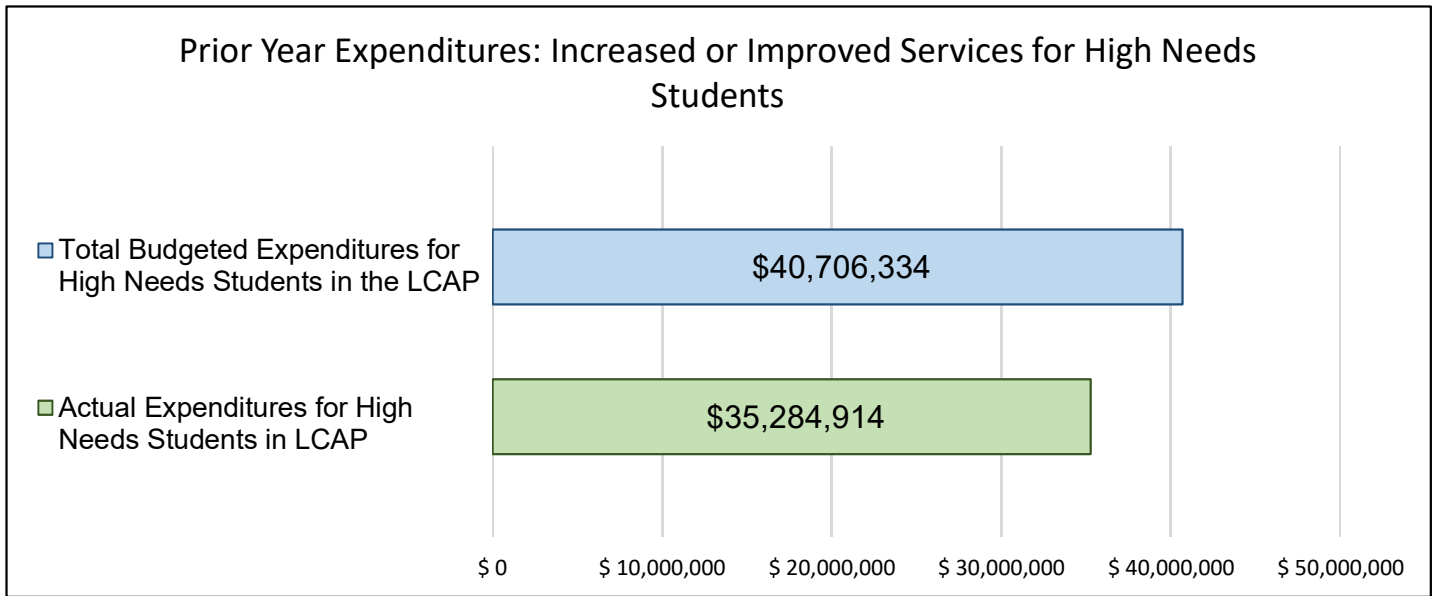
Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Oxnard School District is projecting it will receive \$41,154,856.00 based on the enrollment of foster youth, English learner, and low-income students. Oxnard School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Oxnard School District plans to spend \$34,706,205.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

In addition to those supports identified within the LCP, the district continues to address all state priorities through supplemental and concentration grant funding. Services are principally directed for LI, FY, EL, including funds for professional development in the California State Standards, technology enhancements, instructional materials, and student support services. We maintain high expectations for an ongoing effort toward improvements in curriculum and instruction, technology, ongoing assessment, and leadership support systems.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Oxnard 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 Oxnard 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 2019-2020, Oxnard School District's LCAP budgeted \$40,706,334.00 for planned actions to increase or improve services for high needs students. Oxnard School District actually spent \$35,284,914.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$5,421,420.00 had the following impact on Oxnard School District's ability to increase or improve services for high needs students:

Due to COVID-19, the Oxnard School District transitioned to distance learning in March 2020. As a result of closing in-person instruction, the expected actions for the 2019-20 LCAP are greater than the actual expenditures in order to immediately address the needs of our high needs student groups. Principally directed, increased, or improved services included technology support, professional learning for staff to support high needs students via distance learning. Classified and support staff extended hours for increased emotional, academic, and nutritional needs.