To: The Board of Education

From: Susan M. Watts, CMA, CPA

Date: November 19, 2020

Subject: First Interim Report

The First Interim Report is the first state mandated step in the process of reviewing and monitoring the District's budget. This report provides a snapshot of the activity from July 1 through October 31. The budget is a living document that will continue to be monitored and revised throughout the year, as assumptions change or actual allocations of funding or expenditures become known.

At this time, the District is reporting the changes that have been incorporated in the budget since the estimated actual budget revisions were approved. These revisions will comprise the new board approved operating budget. A summary of the budget revisions follows.

GENERAL FUND

Revenues

Local Control Funding Formula (LCFF) Sources **$ 0**

According to the State's original budget, the District will be initially funded at the prior year attendance level of 2,058 ADA. For CBEDS reporting, the District has 98 students more than the prior year. Subsequent legislation was passed to provide growth funding for those districts that had budgeted for additional students in their 19-20 P-2 budgets or their 20-21 original budgets. The District's Second Interim budget projected growth of 60 students for 20-21. An application for additional funding for the 60 additional students has been submitted to CDE. The LCFF calculation will be revised when it is known if the growth application is approved.

Federal Revenue **$ 10,634**

Immaterial adjustments.

Other State Revenues **$ (1,057,965)**

$984K is eliminated from Other State Revenues as notification was received that the State had allocated Career Technical Education Incentive Grant funding to the District in error. None of the grant had been expended yet. In addition, Special Education funding is reclassified from a state entitlement to local revenue through a pass-through from the SELPA. Netted against these decreases, is the addition of funding from a Bus Replacement grant to purchase two electric buses.

Other Local Revenues **$ 577,803**

Special Education funding is reclassified from a state entitlement to local revenue through a pass-through from the SELPA. This increase corresponds to a decrease in Other State Revenue.

Transfers In **$ 0**

Other Sources **$ 0**

Expenditures

Certificated Salaries **$ 44,950**

Certificated staffing costs are adjusted to actual from projected costs as vacancies are filled.

Classified Salaries **$ (343,847)**

Savings from unfilled vacancies are captured for this revision. Open positions were left unfilled while campuses were closed. This change also reflects the savings from several classified employees taking unpaid leave while schools were not providing in-person instruction. Estimated needs for additional para-educators are reduced once in-person instruction started up as fewer students are on campus at any one time with the A/B schedule and with many students transferring to independent study and distance learning,

Employee Benefits **$ (99,921)**

Statutory benefits changes result from salary changes mentioned above. Savings from unfilled vacancies and leaves are also captured for this revision. This reduction includes a revision of the STRS On-behalf adjustment.

Books and Supplies **$ (1,033,706)**

Books and Supplies decrease to remove the expenditures associated with the Career Technical Education Incentive Grant. Coronavirus Relief Fund expenditures were removed from this category and budgeted in salary and benefit categories for existing salaries that were moved to assignments different from their original purpose.

Services and Other Operating Expenditures **$ 108,083**

The increase in this category is to include the cost of a DOJ monitor, a contracted social worker, and an increase in property and liability premiums. Netted against these increases is a reduction in the cost of the contract for the Las Plumas SRO and the elimination of a behavior specialist at Prospect.

Capital Outlay **$ 797,959**

Two electric buses are purchased with grant funds.

Other Outgo **$ (762)**

Immaterial adjustments.

Indirect Costs **$ 1,952**

Immaterial adjustments.

Transfers Out To Other Funds **$ 189,166**

The transfer to the Cafeteria Fund increases due to fewer meals served during distance and hybrid leaning instruction, as there are fewer students on campus.

Reserves

Ending fund balance is estimated at $6,186,384. $27,050 is classified as nonspendable and is attributed to the revolving fund cash balance and estimated prepaid expenses. $100,000 is assigned by the board to be used for repairs at Harrison Stadium. $45,362 is assigned to fund future payments for the operations and maintenance contract for the solar panels. $23,692 is set aside for future vehicle replacement. $46,132 has been donated towards an athletic field lighting project. $4,001,790 (12%) of unrestricted funds are set aside in accordance with BP 3100. $1,884,666 remains unassigned. Excess reserves above the state requirement of 3% exist for:

- Protection during declining enrollment. While projections indicate that enrollment will increase in the new future, charter schools continue to compete for district students. It is difficult to implement budget reductions in proportion to the loss in revenue in perfect coordination with the loss of students. Excess reserves allow time to properly plan for budget reductions, and in some cases, wait out the loss of enrollment without making budget adjustments.

- Differences in actual LCFF funding from projections. For funding calculations, enrollment, average daily attendance and unduplicated counts are not finalized until April of each fiscal year. Reserves allow the District to temporarily absorb funding decreases when actuals fall below estimates.

- Repair and maintenance of aging facilities and bus fleet. Reserves allow the District to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus goes down.

- To keep current with advances in technology and replace aging equipment.

- Volatility in state funding or general economic conditions. In past years, the District has suffered drastic cuts in state funding and has been subjected to unplanned reductions in funding (mid-year cuts or deferrals of program payments). The State also has a history of deferring apportionment payments unexpectedly when it runs out of cash. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.

- Unplanned needs of special education students. The district must have financial resources available to allow the flexibility to meet the needs for appropriate educational services for this group. As students and/or interventions frequently change, it is difficult to accurately project expenditures each year.

OTHER FUNDS

Adult Education Fund

Revenues are increased to reflect an increase to add Cal-Works funding and the elimination of the anticipated 10% reduction of the Adult Ed Block Grant funding, netted against a projected decrease in local fee revenue. Salaries and Benefits are adjusted to reflect current staffing levels. Services and Other Operating expenditures are increased to include associated with facilities improvements.

Cafeteria Fund

Revenue and food costs reflect estimated food sales based an anticipated reduction in meals served, as there are fewer students on campus during the distance and hybrid learning programs. Salaries and Benefits include the savings generated from unfilled vacancies. It is estimated that the General Fund will transfer $413,244 the Cafeteria Fund in support of the food service program.

All Other Funds

No budget revisions are necessary for any of the remaining funds.

Multi-Year Projections

Projections for the 2021/22 and 2022/23 years have been included in the Criteria and Standards section of the SACS reports. Assumptions for these years include:

2021/22

- 0% COLA.
- ADA decrease of 53, funding at current year level
- Step and column increases, net of savings from attrition
- 4.33% increase in health and welfare premiums for the certificated bargaining unit and 6% increase for certificated retirees
- Adjustment of health and welfare costs for current eligible retirees
- Increases in STRS and PERS contribution rates to 16.0% and 23.0%, respectively
- 5% increase in property/liability insurance and non-electrical utilities
- No projected MAA program funding
- Increase on technology license renewals
- Elimination of revenues and expenditures related to prior year carryovers
- Adjustment for one-time items included in prior year activity
- 12% Reserve for Economic Uncertainties
- 7% Undesignated Fund Balance

2022/23

- 0% COLA
- ADA increase of 39, funded at current year level
- Step and column increases, net of savings from attrition
- 4.33% increase in health and welfare premiums for the certificated bargaining unit and 6% increase for certificated retirees
- Adjustment of health and welfare costs for current eligible retirees
- Increases in STRS and PERS contribution rates to 18.1% and 26.3%, respectively
- 5% increase in property/liability insurance and non-electrical utilities
- Savings on technology license renewals
- Adjustment of one-time items included in prior year activity
- Board election
- 12% Reserve for Economic Uncertainties
- 8% Undesignated Fund Balance

General Fund Cash Flow Projections

- Actual cash balance at June 30, 2020 - $4,671,279
- Projected cash balance at June 30, 2021 - $714,689

The cash balances above do not reflect cash held in the Fund 76 payroll holding account.

To balance its budget, the State has implemented apportionment deferrals starting in February. 27% of the District's State Aid is anticipated to be received after the fiscal year ends. It is possible that the District will need to utilize alternative means of financing to avoid cash shortfalls.

OUHSD
General Fund Summary
2020/21 First Interim Budget

	Unrestricted	Restricted	Total
Revenues			
LCFF Sources	$ 24,913,069		$ 24,913,069
Federal Revenues	59,000	4,419,920	4,478,920
Other State Revenues	446,491	2,466,134	2,912,625
Other Local Sources	979,511	1,065,455	2,044,966
Total Revenues	$ 26,398,071	$ 7,951,509	$ 34,349,580
Expenditures			
Certificated Salaries	$ 9,145,690	$ 2,485,881	$ 11,631,571
Classified Salaries	3,075,871	1,447,298	4,523,169
Employee Benefits	6,396,812	2,965,811	9,362,623
Books and Supplies	912,545	2,219,575	3,132,120
Services, Other Operating	2,090,963	1,232,805	3,323,768
Capital Outlay	130,326	798,894	929,220
Other Outgo	357,737	673,522	1,031,259
Direct Support/Indirect Costs	(245,474)	176,514	(68,960)
Total Expenditures	$ 21,864,470	$ 12,000,300	$ 33,864,770
Total of Revenues less Expenditures	$ 4,533,601	$ (4,048,791)	$ 484,810
Other Financing Sources/Uses			
Transfers in from other funds	16,000		16,000
Transfer out to other funds	(413,244)		(413,244)
Other Sources			-
Contributions to Restricted Prog.	(4,492,083)	4,492,083	-
Total Other Sources/Uses	$ (4,889,327)	$ 4,492,083	$ (397,244)
Change in Fund Balance	$ (355,726)	$ 443,292	$ 87,566
Beginning Balance	6,484,418	(385,600)	6,098,818
Ending Balance	$ 6,128,692	$ 57,692	$ 6,186,384

Components of Ending Fund Balance	
Nonspendable	
Revolving Cash	$ 1,050
Prepaid Expenses	26,000
Restricted	
Medi-cal Reimbursement	57,692
Assigned	
Harrison Stadium	100,000
Solar O & M	45,362
Vehicle Replacement	23,692
Field Lighting	46,132
Unassigned	
Reserve for Economic Uncertainties (3%)	1,000,447
BP 3100 Reserve (9%)	3,001,343
Unrestricted	1,884,666
Total Fund Balance	$ 6,186,384

OUHSD
General Fund Proposed Budget Changes
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
LCFF Sources	$ 24,913,069	$ -	$ 24,913,069
Federal Revenues	4,468,286	10,634	4,478,920
Other State Revenues	3,970,590	(1,057,965)	2,912,625
Other Local Sources	1,467,163	577,803	2,044,966
Transfers in From Other Funds	16,000	-	16,000
Other Sources		-	-
Total Revenues	$ 34,835,108	$ (469,528)	$ 34,365,580
Certificated Salaries	$ 11,586,621	$ 44,950	$ 11,631,571
Classified Salaries	4,867,016	(343,847)	4,523,169
Employee Benefits	9,562,535	(199,912)	9,362,623
Books and Supplies	4,165,826	(1,033,706)	3,132,120
Services and Other Operating	3,215,685	108,083	3,323,768
Captial Outlay	131,261	797,959	929,220
Other Outgo	1,032,021	(762)	1,031,259
Indirect Costs	(77,639)	8,679	(68,960)
Transfers Out to Other Funds	224,078	189,166	413,244
Total Expenditures	$ 34,707,404	$ (429,390)	$ 34,278,014

Description	Resource Codes	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	22,929,916.00	24,913,069.00	9,526,131.00	24,913,069.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	25,649.48	59,000.00	59,000.00	New
3) Other State Revenue		8300-8599	458,791.00	452,791.00	(6,271.83)	446,491.00	(6,300.00)	-1.4%
4) Other Local Revenue		8600-8799	979,511.00	979,511.00	13,076.72	979,511.00	0.00	0.0%
5) TOTAL, REVENUES			24,368,218.00	26,345,371.00	9,558,585.37	26,398,071.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,268,709.00	9,173,208.00	2,316,132.52	9,145,690.00	27,518.00	0.3%
2) Classified Salaries		2000-2999	3,339,534.00	3,179,762.00	894,688.20	3,075,871.00	103,891.00	3.3%
3) Employee Benefits		3000-3999	6,460,859.00	6,374,708.00	1,695,248.09	6,396,812.00	(22,104.00)	-0.3%
4) Books and Supplies		4000-4999	661,522.00	874,745.00	64,027.01	912,545.00	(37,800.00)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	2,018,635.00	2,074,067.00	885,345.94	2,090,963.00	(16,896.00)	-0.8%
6) Capital Outlay		6000-6999	130,326.00	106,261.00	0.00	130,326.00	(24,065.00)	-22.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,737.00	344,737.00	79,516.00	357,737.00	(13,000.00)	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(267,723.00)	(274,423.00)	0.00	(245,474.00)	(28,949.00)	10.5%
9) TOTAL, EXPENDITURES			21,952,599.00	21,853,065.00	5,934,957.76	21,864,470.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,415,619.00	4,492,306.00	3,623,627.61	4,533,601.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,000.00	16,000.00	2,774.60	16,000.00	0.00	0.0%
b) Transfers Out		7600-7629	224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
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	(4,330,487.00)	(4,608,542.00)	0.00	(4,492,083.00)	116,459.00	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,538,565.00)	(4,816,620.00)	2,774.60	(4,889,327.00)		

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)			(2,122,946.00)	(324,314.00)	3,626,402.21	(355,726.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,077,875.00	6,484,418.00		6,484,418.00	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)			5,077,875.00	6,484,418.00		6,484,418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,077,875.00	6,484,418.00		6,484,418.00		
2) Ending Balance, June 30 (E + F1e)			2,954,929.00	6,160,104.00		6,128,692.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,150.00	1,050.00		1,050.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	40,000.00	26,241.00		26,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	211,149.00		0.00		
d) Assigned								
Other Assignments		9780	215,186.00	0.00		215,186.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,407,437.00	4,040,965.00		4,001,790.00		
Unassigned/Unappropriated Amount		9790	286,156.00	1,880,699.00		1,884,666.00		

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	12,870,769.00	15,838,310.00	8,034,444.00	15,838,310.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,016,003.00	2,031,608.00	1,151,528.00	2,031,608.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	409,147.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	111,339.00	111,339.00	0.00	111,339.00	0.00	0.0%
Timber Yield Tax		8022	15,065.00	15,065.00	0.00	15,065.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,871.00	2,871.00	0.00	2,871.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,262,263.00	7,262,263.00	0.00	7,262,263.00	0.00	0.0%
Unsecured Roll Taxes		8042	449,834.00	449,834.00	0.00	449,834.00	0.00	0.0%
Prior Years' Taxes		8043	14,665.00	14,665.00	0.00	14,665.00	0.00	0.0%
Supplemental Taxes		8044	89,204.00	89,204.00	0.00	89,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,570,896.00)	(1,570,896.00)	0.00	(1,570,896.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	962,335.00	962,335.00	0.00	962,335.00	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			23,223,452.00	25,206,598.00	9,595,119.00	25,206,598.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(293,536.00)	(293,529.00)	(68,988.00)	(293,529.00)	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			22,929,916.00	24,913,069.00	9,526,131.00	24,913,069.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	25,649.48	59,000.00	59,000.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	25,649.48	59,000.00	59,000.00	New
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	126,791.00	126,791.00	0.00	126,791.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	328,000.00	322,000.00	(6,271.83)	315,700.00	(6,300.00)	-2.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			458,791.00	452,791.00	(6,271.83)	446,491.00	(6,300.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	(1,178.87)	75,000.00	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	734,000.00	734,000.00	0.00	734,000.00	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	170,511.00	170,511.00	14,255.59	170,511.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			979,511.00	979,511.00	13,076.72	979,511.00	0.00	0.0%
TOTAL, REVENUES			24,368,218.00	26,345,371.00	9,558,585.37	26,398,071.00	52,700.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	7,084,432.00	6,988,931.00	1,736,931.44	6,964,643.00	24,288.00	0.3%
Certificated Pupil Support Salaries		1200	751,119.00	751,119.00	220,332.75	751,119.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,091,755.00	1,091,755.00	342,471.62	1,098,517.00	(6,762.00)	-0.6%
Other Certificated Salaries		1900	341,403.00	341,403.00	16,396.71	331,411.00	9,992.00	2.9%
TOTAL, CERTIFICATED SALARIES			9,268,709.00	9,173,208.00	2,316,132.52	9,145,690.00	27,518.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,469.00	600.00	3,325.08	600.00	0.00	0.0%
Classified Support Salaries		2200	1,750,841.00	1,650,847.00	426,220.39	1,584,798.00	66,049.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	239,548.00	239,548.00	78,280.01	213,901.00	25,647.00	10.7%
Clerical, Technical and Office Salaries		2400	1,328,576.00	1,286,667.00	386,162.72	1,274,472.00	12,195.00	0.9%
Other Classified Salaries		2900	6,100.00	2,100.00	700.00	2,100.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,339,534.00	3,179,762.00	894,688.20	3,075,871.00	103,891.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,486,617.00	1,466,354.00	367,067.30	1,458,765.00	7,589.00	0.5%
PERS		3201-3202	630,051.00	604,779.00	179,325.41	597,178.00	7,601.00	1.3%
OASDI/Medicare/Alternative		3301-3302	377,010.00	364,834.00	99,883.88	359,722.00	5,112.00	1.4%
Health and Welfare Benefits		3401-3402	3,203,702.00	3,155,289.00	844,626.19	3,121,661.00	33,628.00	1.1%
Unemployment Insurance		3501-3502	11,211.00	11,080.00	2,383.42	11,018.00	62.00	0.6%
Workers' Compensation		3601-3602	302,354.00	322,637.00	83,739.29	319,853.00	2,784.00	0.9%
OPEB, Allocated		3701-3702	449,914.00	449,735.00	118,222.60	528,615.00	(78,880.00)	-17.5%
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			6,460,859.00	6,374,708.00	1,695,248.09	6,396,812.00	(22,104.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	944.51	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	207.25	0.00	0.00	0.0%
Materials and Supplies		4300	648,932.00	795,568.00	52,396.82	833,368.00	(37,800.00)	-4.8%
Noncapitalized Equipment		4400	7,590.00	74,177.00	10,478.43	74,177.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			661,522.00	874,745.00	64,027.01	912,545.00	(37,800.00)	-4.3%
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	27,000.00	27,000.00	775.00	27,000.00	0.00	0.0%
Dues and Memberships		5300	23,700.00	23,700.00	25,076.06	23,700.00	0.00	0.0%
Insurance		5400-5450	438,000.00	479,000.00	500,123.00	500,123.00	(21,123.00)	-4.4%
Operations and Housekeeping Services		5500	630,600.00	630,600.00	158,023.74	630,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	167,805.00	165,905.00	27,130.68	165,905.00	0.00	0.0%
Transfers of Direct Costs		5710	(20,500.00)	(20,500.00)	(856.15)	(20,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,000.00)	(20,000.00)	(1,395.00)	(20,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	740,030.00	756,362.00	163,027.65	752,135.00	4,227.00	0.6%
Communications		5900	32,000.00	32,000.00	13,440.96	32,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,018,635.00	2,074,067.00	885,345.94	2,090,963.00	(16,896.00)	-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)
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	130,326.00	106,261.00	0.00	130,326.00	(24,065.00)	-22.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,326.00	106,261.00	0.00	130,326.00	(24,065.00)	-22.6%
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	46,000.00	50,000.00	79,516.00	63,000.00	(13,000.00)	-26.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,737.00	294,737.00	0.00	294,737.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			340,737.00	344,737.00	79,516.00	357,737.00	(13,000.00)	-3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(190,084.00)	(196,784.00)	0.00	(176,514.00)	(20,270.00)	10.3%
Transfers of Indirect Costs - Interfund		7350	(77,639.00)	(77,639.00)	0.00	(68,960.00)	(8,679.00)	11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(267,723.00)	(274,423.00)	0.00	(245,474.00)	(28,949.00)	10.5%
TOTAL, EXPENDITURES			21,952,599.00	21,853,065.00	5,934,957.76	21,864,470.00	(11,405.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,000.00	16,000.00	2,774.60	16,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,000.00	16,000.00	2,774.60	16,000.00	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	224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
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	(4,330,487.00)	(4,608,542.00)	0.00	(4,492,083.00)	116,459.00	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,330,487.00)	(4,608,542.00)	0.00	(4,492,083.00)	116,459.00	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,538,565.00)	(4,816,620.00)	2,774.60	(4,889,327.00)	(72,707.00)	1.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,126,151.00	4,468,286.00	2,361,121.93	4,419,920.00	(48,366.00)	-1.1%
3) Other State Revenue		8300-8599	3,237,005.00	3,517,799.00	72,727.33	2,466,134.00	(1,051,665.00)	-29.9%
4) Other Local Revenue		8600-8799	487,652.00	487,652.00	423,245.30	1,065,455.00	577,803.00	118.5%
5) TOTAL, REVENUES			5,850,808.00	8,473,737.00	2,857,094.56	7,951,509.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,161,839.00	2,413,413.00	742,672.04	2,485,881.00	(72,468.00)	-3.0%
2) Classified Salaries		2000-2999	1,482,909.00	1,687,254.00	423,062.74	1,447,298.00	239,956.00	14.2%
3) Employee Benefits		3000-3999	2,991,155.00	3,187,827.00	568,538.37	2,965,811.00	222,016.00	7.0%
4) Books and Supplies		4000-4999	1,212,437.00	3,291,081.00	470,776.73	2,219,575.00	1,071,506.00	32.6%
5) Services and Other Operating Expenditures		5000-5999	911,408.00	1,141,618.00	465,937.45	1,232,805.00	(91,187.00)	-8.0%
6) Capital Outlay		6000-6999	0.00	25,000.00	798,893.64	798,894.00	(773,894.00)	-3095.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	687,284.00	687,284.00	0.00	673,522.00	13,762.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	190,084.00	196,784.00	0.00	176,514.00	20,270.00	10.3%
9) TOTAL, EXPENDITURES			9,637,116.00	12,630,261.00	3,469,880.97	12,000,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,786,308.00)	(4,156,524.00)	(612,786.41)	(4,048,791.00)		
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	4,330,487.00	4,608,542.00	0.00	4,492,083.00	(116,459.00)	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,330,487.00	4,608,542.00	0.00	4,492,083.00		

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)			544,179.00	452,018.00	(612,786.41)	443,292.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,126.00	(385,600.00)		(385,600.00)	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)			112,126.00	(385,600.00)		(385,600.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,126.00	(385,600.00)		(385,600.00)		
2) Ending Balance, June 30 (E + F1e)			656,305.00	66,418.00		57,692.00		
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	656,305.00	66,418.00		57,692.00		
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 (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	388,269.00	388,269.00	8,726.00	382,256.00	(6,013.00)	-1.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	736,437.00	736,437.00	89,329.93	815,317.00	78,880.00	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	116,000.00	116,000.00	15,043.62	117,123.00	1,123.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	87,994.00	87,994.00	8,913.60	95,598.00	7,604.00	8.6%
Career and Technical Education	3500-3599	8290	98,098.00	98,098.00	0.00	98,098.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	699,353.00	3,041,488.00	2,239,108.78	2,911,528.00	(129,960.00)	-4.3%
TOTAL, FEDERAL REVENUE			2,126,151.00	4,468,286.00	2,361,121.93	4,419,920.00	(48,366.00)	-1.1%
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	763,406.00	763,406.00	0.00	0.00	(763,406.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	116,000.00	105,000.00	(6,468.67)	98,500.00	(6,500.00)	-6.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	983,971.00	983,971.00	0.00	0.00	(983,971.00)	-100.0%
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	1,373,628.00	1,665,422.00	79,196.00	2,367,634.00	702,212.00	42.2%
TOTAL, OTHER STATE REVENUE			3,237,005.00	3,517,799.00	72,727.33	2,466,134.00	(1,051,665.00)	-29.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	287,269.30	56,334.00	56,334.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	487,652.00	487,652.00	135,976.00	1,009,121.00	521,469.00	106.9%
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			487,652.00	487,652.00	423,245.30	1,065,455.00	577,803.00	118.5%
TOTAL, REVENUES			5,850,808.00	8,473,737.00	2,857,094.56	7,951,509.00	(522,228.00)	-6.2%

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	1,857,744.00	2,093,318.00	629,734.06	2,159,754.00	(66,436.00)	-3.2%
Certificated Pupil Support Salaries		1200	175,395.00	191,395.00	69,885.66	191,395.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	128,700.00	128,700.00	43,052.32	134,732.00	(6,032.00)	-4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,161,839.00	2,413,413.00	742,672.04	2,485,881.00	(72,468.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,119,394.00	1,279,126.00	274,055.86	1,022,273.00	256,853.00	20.1%
Classified Support Salaries		2200	239,043.00	274,365.00	104,394.18	314,093.00	(39,728.00)	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	76,296.00	76,296.00	19,316.63	53,536.00	22,760.00	29.8%
Clerical, Technical and Office Salaries		2400	7,242.00	14,333.00	11,932.14	14,262.00	71.00	0.5%
Other Classified Salaries		2900	40,934.00	43,134.00	13,363.93	43,134.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,482,909.00	1,687,254.00	423,062.74	1,447,298.00	239,956.00	14.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,378,686.00	1,416,173.00	118,341.44	1,328,178.00	87,995.00	6.2%
PERS		3201-3202	280,929.00	313,135.00	66,308.76	266,145.00	46,990.00	15.0%
OASDI/Medicare/Alternative		3301-3302	143,382.00	163,347.00	42,528.16	146,200.00	17,147.00	10.5%
Health and Welfare Benefits		3401-3402	962,845.00	1,036,904.00	267,103.86	977,023.00	59,881.00	5.8%
Unemployment Insurance		3501-3502	1,801.00	2,026.00	574.04	1,945.00	81.00	4.0%
Workers' Compensation		3601-3602	87,373.00	107,084.00	30,447.96	103,210.00	3,874.00	3.6%
OPEB, Allocated		3701-3702	136,139.00	149,158.00	43,234.15	143,110.00	6,048.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,991,155.00	3,187,827.00	568,538.37	2,965,811.00	222,016.00	7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	116,000.00	105,000.00	5,884.90	105,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	2,500.00	14,787.24	2,500.00	0.00	0.0%
Materials and Supplies		4300	1,093,937.00	3,136,978.00	81,805.09	1,959,915.00	1,177,063.00	37.5%
Noncapitalized Equipment		4400	0.00	46,603.00	368,299.50	152,160.00	(105,557.00)	-226.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,212,437.00	3,291,081.00	470,776.73	2,219,575.00	1,071,506.00	32.6%
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	273,786.00	273,635.00	30,958.99	246,337.00	27,298.00	10.0%
Dues and Memberships		5300	2,500.00	2,500.00	1,578.52	2,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,909.00	2,909.00	0.00	2,909.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,300.00	293,300.00	123,880.15	293,300.00	0.00	0.0%
Transfers of Direct Costs		5710	20,500.00	20,500.00	856.15	20,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	450.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	317,163.00	547,524.00	307,947.52	666,009.00	(118,485.00)	-21.6%
Communications		5900	1,250.00	1,250.00	266.12	1,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			911,408.00	1,141,618.00	465,937.45	1,232,805.00	(91,187.00)	-8.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	798,893.64	798,894.00	(773,894.00)	-3095.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	798,893.64	798,894.00	(773,894.00)	-3095.6%
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	687,284.00	687,284.00	0.00	673,522.00	13,762.00	2.0%
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)			687,284.00	687,284.00	0.00	673,522.00	13,762.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	190,084.00	196,784.00	0.00	176,514.00	20,270.00	10.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,084.00	196,784.00	0.00	176,514.00	20,270.00	10.3%
TOTAL, EXPENDITURES			9,637,116.00	12,630,261.00	3,469,880.97	12,000,300.00	629,961.00	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,330,487.00	4,608,542.00	0.00	4,492,083.00	(116,459.00)	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,330,487.00	4,608,542.00	0.00	4,492,083.00	(116,459.00)	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,330,487.00	4,608,542.00	0.00	4,492,083.00	116,459.00	-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	22,929,916.00	24,913,069.00	9,526,131.00	24,913,069.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,126,151.00	4,468,286.00	2,386,771.41	4,478,920.00	10,634.00	0.2%
3) Other State Revenue		8300-8599	3,695,796.00	3,970,590.00	66,455.50	2,912,625.00	(1,057,965.00)	-26.6%
4) Other Local Revenue		8600-8799	1,467,163.00	1,467,163.00	436,322.02	2,044,966.00	577,803.00	39.4%
5) TOTAL, REVENUES			30,219,026.00	34,819,108.00	12,415,679.93	34,349,580.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,430,548.00	11,586,621.00	3,058,804.56	11,631,571.00	(44,950.00)	-0.4%
2) Classified Salaries		2000-2999	4,822,443.00	4,867,016.00	1,317,750.94	4,523,169.00	343,847.00	7.1%
3) Employee Benefits		3000-3999	9,452,014.00	9,562,535.00	2,263,786.46	9,362,623.00	199,912.00	2.1%
4) Books and Supplies		4000-4999	1,873,959.00	4,165,826.00	534,803.74	3,132,120.00	1,033,706.00	24.8%
5) Services and Other Operating Expenditures		5000-5999	2,930,043.00	3,215,685.00	1,351,283.39	3,323,768.00	(108,083.00)	-3.4%
6) Capital Outlay		6000-6999	130,326.00	131,261.00	798,893.64	929,220.00	(797,959.00)	-607.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,028,021.00	1,032,021.00	79,516.00	1,031,259.00	762.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(77,639.00)	(77,639.00)	0.00	(68,960.00)	(8,679.00)	11.2%
9) TOTAL, EXPENDITURES			31,589,715.00	34,483,326.00	9,404,838.73	33,864,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,370,689.00)	335,782.00	3,010,841.20	484,810.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	16,000.00	16,000.00	2,774.60	16,000.00	0.00	0.0%
b) Transfers Out		7600-7629	224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
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			(208,078.00)	(208,078.00)	2,774.60	(397,244.00)		

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)			(1,578,767.00)	127,704.00	3,013,615.80	87,566.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,190,001.00	6,098,818.00		6,098,818.00	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)			5,190,001.00	6,098,818.00		6,098,818.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,190,001.00	6,098,818.00		6,098,818.00		
2) Ending Balance, June 30 (E + F1e)			3,611,234.00	6,226,522.00		6,186,384.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,150.00	1,050.00		1,050.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	40,000.00	26,241.00		26,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	656,305.00	66,418.00		57,692.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	211,149.00		0.00		
d) Assigned								
Other Assignments		9780	215,186.00	0.00		215,186.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,407,437.00	4,040,965.00		4,001,790.00		
Unassigned/Unappropriated Amount		9790	286,156.00	1,880,699.00		1,884,666.00		

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	12,870,769.00	15,838,310.00	8,034,444.00	15,838,310.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,016,003.00	2,031,608.00	1,151,528.00	2,031,608.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	409,147.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	111,339.00	111,339.00	0.00	111,339.00	0.00	0.0%
Timber Yield Tax		8022	15,065.00	15,065.00	0.00	15,065.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,871.00	2,871.00	0.00	2,871.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,262,263.00	7,262,263.00	0.00	7,262,263.00	0.00	0.0%
Unsecured Roll Taxes		8042	449,834.00	449,834.00	0.00	449,834.00	0.00	0.0%
Prior Years' Taxes		8043	14,665.00	14,665.00	0.00	14,665.00	0.00	0.0%
Supplemental Taxes		8044	89,204.00	89,204.00	0.00	89,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,570,896.00)	(1,570,896.00)	0.00	(1,570,896.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	962,335.00	962,335.00	0.00	962,335.00	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			23,223,452.00	25,206,598.00	9,595,119.00	25,206,598.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(293,536.00)	(293,529.00)	(68,988.00)	(293,529.00)	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			22,929,916.00	24,913,069.00	9,526,131.00	24,913,069.00	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	388,269.00	388,269.00	8,726.00	382,256.00	(6,013.00)	-1.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	736,437.00	736,437.00	89,329.93	815,317.00	78,880.00	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	116,000.00	116,000.00	15,043.62	117,123.00	1,123.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	87,994.00	87,994.00	8,913.60	95,598.00	7,604.00	8.6%
Career and Technical Education	3500-3599	8290	98,098.00	98,098.00	0.00	98,098.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	699,353.00	3,041,488.00	2,264,758.26	2,970,528.00	(70,960.00)	-2.3%
TOTAL, FEDERAL REVENUE			2,126,151.00	4,468,286.00	2,386,771.41	4,478,920.00	10,634.00	0.2%
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	763,406.00	763,406.00	0.00	0.00	(763,406.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	126,791.00	126,791.00	0.00	126,791.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	444,000.00	427,000.00	(12,740.50)	414,200.00	(12,800.00)	-3.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	983,971.00	983,971.00	0.00	0.00	(983,971.00)	-100.0%
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	1,377,628.00	1,669,422.00	79,196.00	2,371,634.00	702,212.00	42.1%
TOTAL, OTHER STATE REVENUE			3,695,796.00	3,970,590.00	66,455.50	2,912,625.00	(1,057,965.00)	-26.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	(1,178.87)	75,000.00	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	734,000.00	734,000.00	287,269.30	790,334.00	56,334.00	7.7%
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	170,511.00	170,511.00	14,255.59	170,511.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	487,652.00	487,652.00	135,976.00	1,009,121.00	521,469.00	106.9%
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			1,467,163.00	1,467,163.00	436,322.02	2,044,966.00	577,803.00	39.4%
TOTAL, REVENUES			30,219,026.00	34,819,108.00	12,415,679.93	34,349,580.00	(469,528.00)	-1.3%

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 SALARIES								
Certificated Teachers' Salaries		1100	8,942,176.00	9,082,249.00	2,366,665.50	9,124,397.00	(42,148.00)	-0.5%
Certificated Pupil Support Salaries		1200	926,514.00	942,514.00	290,218.41	942,514.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,220,455.00	1,220,455.00	385,523.94	1,233,249.00	(12,794.00)	-1.0%
Other Certificated Salaries		1900	341,403.00	341,403.00	16,396.71	331,411.00	9,992.00	2.9%
TOTAL, CERTIFICATED SALARIES			11,430,548.00	11,586,621.00	3,058,804.56	11,631,571.00	(44,950.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,133,863.00	1,279,726.00	277,380.94	1,022,873.00	256,853.00	20.1%
Classified Support Salaries		2200	1,989,884.00	1,925,212.00	530,614.57	1,898,891.00	26,321.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	315,844.00	315,844.00	97,596.64	267,437.00	48,407.00	15.3%
Clerical, Technical and Office Salaries		2400	1,335,818.00	1,301,000.00	398,094.86	1,288,734.00	12,266.00	0.9%
Other Classified Salaries		2900	47,034.00	45,234.00	14,063.93	45,234.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,822,443.00	4,867,016.00	1,317,750.94	4,523,169.00	343,847.00	7.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,865,303.00	2,882,527.00	485,408.74	2,786,943.00	95,584.00	3.3%
PERS		3201-3202	910,980.00	917,914.00	245,634.17	863,323.00	54,591.00	5.9%
OASDI/Medicare/Alternative		3301-3302	520,392.00	528,181.00	142,412.04	505,922.00	22,259.00	4.2%
Health and Welfare Benefits		3401-3402	4,166,547.00	4,192,193.00	1,111,730.05	4,098,684.00	93,509.00	2.2%
Unemployment Insurance		3501-3502	13,012.00	13,106.00	2,957.46	12,963.00	143.00	1.1%
Workers' Compensation		3601-3602	389,727.00	429,721.00	114,187.25	423,063.00	6,658.00	1.5%
OPEB, Allocated		3701-3702	586,053.00	598,893.00	161,456.75	671,725.00	(72,832.00)	-12.2%
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			9,452,014.00	9,562,535.00	2,263,786.46	9,362,623.00	199,912.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	121,000.00	110,000.00	6,829.41	110,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	2,500.00	14,994.49	2,500.00	0.00	0.0%
Materials and Supplies		4300	1,742,869.00	3,932,546.00	134,201.91	2,793,283.00	1,139,263.00	29.0%
Noncapitalized Equipment		4400	7,590.00	120,780.00	378,777.93	226,337.00	(105,557.00)	-87.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,873,959.00	4,165,826.00	534,803.74	3,132,120.00	1,033,706.00	24.8%
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	300,786.00	300,635.00	31,733.99	273,337.00	27,298.00	9.1%
Dues and Memberships		5300	26,200.00	26,200.00	26,654.58	26,200.00	0.00	0.0%
Insurance		5400-5450	438,000.00	479,000.00	500,123.00	500,123.00	(21,123.00)	-4.4%
Operations and Housekeeping Services		5500	633,509.00	633,509.00	158,023.74	633,509.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,105.00	459,205.00	151,010.83	459,205.00	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	(20,000.00)	(20,000.00)	(945.00)	(20,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,057,193.00	1,303,886.00	470,975.17	1,418,144.00	(114,258.00)	-8.8%
Communications		5900	33,250.00	33,250.00	13,707.08	33,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,930,043.00	3,215,685.00	1,351,283.39	3,323,768.00	(108,083.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	130,326.00	131,261.00	798,893.64	929,220.00	(797,959.00)	-607.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,326.00	131,261.00	798,893.64	929,220.00	(797,959.00)	-607.9%
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	733,284.00	737,284.00	79,516.00	736,522.00	762.00	0.1%
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	294,737.00	294,737.00	0.00	294,737.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,028,021.00	1,032,021.00	79,516.00	1,031,259.00	762.00	0.1%
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	(77,639.00)	(77,639.00)	0.00	(68,960.00)	(8,679.00)	11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(77,639.00)	(77,639.00)	0.00	(68,960.00)	(8,679.00)	11.2%
TOTAL, EXPENDITURES			31,589,715.00	34,483,326.00	9,404,838.73	33,864,770.00	618,556.00	1.8%

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)
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	16,000.00	16,000.00	2,774.60	16,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,000.00	16,000.00	2,774.60	16,000.00	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	224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,078.00	224,078.00	0.00	413,244.00	(189,166.00)	-84.4%
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)			(208,078.00)	(208,078.00)	2,774.60	(397,244.00)	189,166.00	90.9%

Resource	Description	2020-21 Projected Year Totals
5640	Medi-Cal Billing Option	57,692.00
Total, Restricted Balance		57,692.00

OUHSD
Adult Education Summary
2020/21 First Interim Budget

Revenues		
LCFF Sources		
Federal Revenues		135,200
Other State Revenues		39,131
Other Local Sources		1,319,873
Total Revenues	$	1,494,204
Expenditures		
Certificated Salaries	$	411,445
Classified Salaries		269,115
Employee Benefits		405,443
Books and Supplies		9,124
Services, Other Operating		316,571
Capital Outlay		-
Other Outgo		-
Direct Support/Indirect Costs		44,187
Total Expenditures	$	1,455,885
Total of Revenues less Expenditures	$	38,319
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	-
Change in Fund Balance	$	38,319
Beginning Balance		637,891
Ending Balance	$	676,210
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	$	200
Prepaid Expenses		1,000
Restricted		55,876
Committed		
Adult Education Program		619,134
Total Fund Balance	$	676,210

OUHSD
Adult Education Fund Proposed Budget Changes
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
LCFF Sources		$ -	$ -
Federal Revenues	138,550	(3,350)	135,200
Other State Revenues		39,131	39,131
Other Local Sources	1,321,168	(1,295)	1,319,873
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 1,459,718	$ 34,486	$ 1,494,204
Certificated Salaries	$ 425,254	$ (13,809)	$ 411,445
Classified Salaries	269,115	-	269,115
Employee Benefits	423,278	(17,835)	405,443
Books and Supplies	8,000	1,124	9,124
Services and Other Operating	306,245	10,326	316,571
Captial Outlay	-	-	-
Other Outgo	-	-	-
Indirect Costs	40,367	3,820	44,187
Transfers Out to Other Funds		-	-
Total Expenditures	$ 1,472,259	$ (16,374)	$ 1,455,885

Description	Resource Codes	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	138,550.00	138,550.00	0.00	135,200.00	(3,350.00)	-2.4%
3) Other State Revenue		8300-8599	0.00	0.00	39,131.00	39,131.00	39,131.00	New
4) Other Local Revenue		8600-8799	1,321,168.00	1,321,168.00	15,889.78	1,319,873.00	(1,295.00)	-0.1%
5) TOTAL, REVENUES			1,459,718.00	1,459,718.00	55,020.78	1,494,204.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	425,254.00	425,254.00	106,214.35	411,445.00	13,809.00	3.2%
2) Classified Salaries		2000-2999	269,115.00	269,115.00	79,732.99	269,115.00	0.00	0.0%
3) Employee Benefits		3000-3999	423,278.00	423,278.00	106,142.53	405,443.00	17,835.00	4.2%
4) Books and Supplies		4000-4999	8,000.00	8,000.00	2,936.37	9,124.00	(1,124.00)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	306,245.00	306,245.00	90,189.77	316,571.00	(10,326.00)	-3.4%
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	40,367.00	40,367.00	0.00	44,187.00	(3,820.00)	-9.5%
9) TOTAL, EXPENDITURES			1,472,259.00	1,472,259.00	385,216.01	1,455,885.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,541.00)	(12,541.00)	(330,195.23)	38,319.00		
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)			(12,541.00)	(12,541.00)	(330,195.23)	38,319.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	624,723.00	637,891.00		637,891.00	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)			624,723.00	637,891.00		637,891.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,723.00	637,891.00		637,891.00		
2) Ending Balance, June 30 (E + F1e)			612,182.00	625,350.00		676,210.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,700.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	6,000.00	612.00		1,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,323.00	32,267.00		55,876.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	584,159.00	592,271.00		619,134.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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%
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	138,550.00	138,550.00	0.00	135,200.00	(3,350.00)	-2.4%
TOTAL, FEDERAL REVENUE			138,550.00	138,550.00	0.00	135,200.00	(3,350.00)	-2.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	39,131.00	39,131.00	39,131.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	39,131.00	39,131.00	39,131.00	New
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	15,341.00	15,341.00	0.00	15,341.00	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	218,506.00	218,506.00	15,512.00	100,000.00	(118,506.00)	-54.2%
Interagency Services		8677	1,044,387.00	1,044,387.00	0.00	1,161,598.00	117,211.00	11.2%
Other Local Revenue								
All Other Local Revenue		8699	42,934.00	42,934.00	377.78	42,934.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,321,168.00	1,321,168.00	15,889.78	1,319,873.00	(1,295.00)	-0.1%
TOTAL, REVENUES			1,459,718.00	1,459,718.00	55,020.78	1,494,204.00		

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	360,438.00	360,438.00	84,619.15	346,629.00	13,809.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,816.00	64,816.00	21,595.20	64,816.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			425,254.00	425,254.00	106,214.35	411,445.00	13,809.00	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	46,585.00	46,585.00	12,633.01	46,585.00	0.00	0.0%
Classified Support Salaries		2200	35,362.00	35,362.00	10,749.13	35,362.00	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	177,312.00	177,312.00	56,350.85	177,312.00	0.00	0.0%
Other Classified Salaries		2900	9,856.00	9,856.00	0.00	9,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			269,115.00	269,115.00	79,732.99	269,115.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,861.00	69,861.00	17,126.27	67,631.00	2,230.00	3.2%
PERS		3201-3202	53,199.00	53,199.00	15,891.03	53,199.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,388.00	26,388.00	7,270.91	26,188.00	200.00	0.8%
Health and Welfare Benefits		3401-3402	231,767.00	231,767.00	54,082.80	217,199.00	14,568.00	6.3%
Unemployment Insurance		3501-3502	343.00	343.00	90.28	336.00	7.00	2.0%
Workers' Compensation		3601-3602	16,652.00	16,652.00	4,794.94	16,320.00	332.00	2.0%
OPEB, Allocated		3701-3702	25,068.00	25,068.00	6,886.30	24,570.00	498.00	2.0%
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			423,278.00	423,278.00	106,142.53	405,443.00	17,835.00	4.2%
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	8,000.00	8,000.00	2,936.37	9,124.00	(1,124.00)	-14.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,000.00	8,000.00	2,936.37	9,124.00	(1,124.00)	-14.1%

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 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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	2,260.00	2,260.00	1,648.50	2,260.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	7,204.81	35,035.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,450.00	53,450.00	29,706.01	72,292.00	(18,842.00)	-35.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,000.00	19,000.00	465.00	19,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	160,500.00	160,500.00	46,256.85	151,984.00	8,516.00	5.3%
Communications		5900	36,000.00	36,000.00	4,908.60	36,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			306,245.00	306,245.00	90,189.77	316,571.00	(10,326.00)	-3.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	40,367.00	40,367.00	0.00	44,187.00	(3,820.00)	-9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,367.00	40,367.00	0.00	44,187.00	(3,820.00)	-9.5%
TOTAL, EXPENDITURES			1,472,259.00	1,472,259.00	385,216.01	1,455,885.00		

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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	55,876.00
Total, Restricted Balance		55,876.00

OUHSD
Cafeteria Summary
2020/21 First Interim Budget

Revenues		
Revenue Limit Sources		
Federal Revenues	$	365,000
Other State Revenues		30,000
Other Local Sources		8,000
Total Revenues	$	403,000
Expenditures		
Certificated Salaries		
Classified Salaries	$	357,842
Employee Benefits		207,429
Books and Supplies		214,000
Services, Other Operating		12,200
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		24,773
	$	816,244
Total of Revenues less Expenditures	$	(413,244)
Other Financing Sources/Uses		
Transfers in from other funds		413,244
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	413,244
Change in Fund Balance	$	-
Beginning Balance		31,455
Ending Balance	$	31,455
Components of Ending Fund Balance		
Restricted		
Suppers Program	$	31,455
Total Fund Balance	$	31,455

OUHSD
Cafeteria Fund Proposed Budget Changes
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources		$ -	
Federal Revenues	955,000	(590,000)	365,000
Other State Revenues	85,000	(55,000)	30,000
Other Local Sources	25,000	(17,000)	8,000
Transfers in From Other Funds	224,078	189,166	413,244
Other Sources		-	-
Total Revenues	$ 1,289,078	$ (472,834)	$ 816,244
Certificated Salaries			
Classified Salaries	$ 396,363	(38,521)	357,842
Employee Benefits	217,730	(10,301)	207,429
Books and Supplies	614,000	(400,000)	214,000
Services and Other Operating	13,100	(900)	12,200
Captial Outlay		-	-
Other Outgo		-	-
Indirect Costs	37,272	(12,499)	24,773
Transfers Out to Other Funds		-	-
Total Revenues	$ 1,278,465	$ (462,221)	$ 816,244

Description	Resource Codes	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	955,000.00	955,000.00	0.00	365,000.00	(590,000.00)	-61.8%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	0.00	30,000.00	(55,000.00)	-64.7%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	(123.50)	8,000.00	(17,000.00)	-68.0%
5) TOTAL, REVENUES			1,065,000.00	1,065,000.00	(123.50)	403,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	396,363.00	396,363.00	85,306.67	357,842.00	38,521.00	9.7%
3) Employee Benefits		3000-3999	217,730.00	217,730.00	54,632.81	207,429.00	10,301.00	4.7%
4) Books and Supplies		4000-4999	614,000.00	614,000.00	37,670.93	214,000.00	400,000.00	65.1%
5) Services and Other Operating Expenditures		5000-5999	13,100.00	13,100.00	7,771.30	12,200.00	900.00	6.9%
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	37,272.00	37,272.00	0.00	24,773.00	12,499.00	33.5%
9) TOTAL, EXPENDITURES			1,278,465.00	1,278,465.00	185,381.71	816,244.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,465.00)	(213,465.00)	(185,505.21)	(413,244.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	224,078.00	224,078.00	0.00	413,244.00	189,166.00	84.4%
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			224,078.00	224,078.00	0.00	413,244.00		

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)			10,613.00	10,613.00	(185,505.21)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,845.00	31,455.00		31,455.00	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)			31,845.00	31,455.00		31,455.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,845.00	31,455.00		31,455.00		
2) Ending Balance, June 30 (E + F1e)			42,458.00	42,068.00		31,455.00		
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	42,458.00	42,068.00		31,455.00		
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	955,000.00	955,000.00	0.00	365,000.00	(590,000.00)	-61.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			955,000.00	955,000.00	0.00	365,000.00	(590,000.00)	-61.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	85,000.00	85,000.00	0.00	30,000.00	(55,000.00)	-64.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,000.00	85,000.00	0.00	30,000.00	(55,000.00)	-64.7%
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	26,000.00	26,000.00	(123.50)	9,000.00	(17,000.00)	-65.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	(123.50)	8,000.00	(17,000.00)	-68.0%
TOTAL, REVENUES			1,065,000.00	1,065,000.00	(123.50)	403,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	316,038.00	316,038.00	67,736.04	283,631.00	32,407.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	62,597.00	62,597.00	17,071.86	62,597.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,728.00	17,728.00	498.77	11,614.00	6,114.00	34.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			396,363.00	396,363.00	85,306.67	357,842.00	38,521.00	9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	65,375.00	65,375.00	15,987.52	60,327.00	5,048.00	7.7%
OASDI/Medicare/Alternative		3301-3302	29,600.00	29,600.00	6,303.20	26,443.00	3,157.00	10.7%
Health and Welfare Benefits		3401-3402	98,750.00	98,750.00	26,988.71	98,989.00	(239.00)	-0.2%
Unemployment Insurance		3501-3502	192.00	192.00	41.19	172.00	20.00	10.4%
Workers' Compensation		3601-3602	9,504.00	9,504.00	2,228.08	8,581.00	923.00	9.7%
OPEB, Allocated		3701-3702	14,309.00	14,309.00	3,084.11	12,917.00	1,392.00	9.7%
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			217,730.00	217,730.00	54,632.81	207,429.00	10,301.00	4.7%
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	50,000.00	50,000.00	2,214.28	22,000.00	28,000.00	56.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	564,000.00	564,000.00	35,456.65	192,000.00	372,000.00	66.0%
TOTAL, BOOKS AND SUPPLIES			614,000.00	614,000.00	37,670.93	214,000.00	400,000.00	65.1%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	454.00	1,500.00	(1,000.00)	-200.0%
Dues and Memberships		5300	500.00	500.00	151.27	500.00	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	1,345.00	2,000.00	(2,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	480.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,600.00	10,600.00	5,290.00	6,700.00	3,900.00	36.8%
Communications		5900	500.00	500.00	51.03	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,100.00	13,100.00	7,771.30	12,200.00	900.00	6.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	37,272.00	37,272.00	0.00	24,773.00	12,499.00	33.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,272.00	37,272.00	0.00	24,773.00	12,499.00	33.5%
TOTAL, EXPENDITURES			1,278,465.00	1,278,465.00	185,381.71	816,244.00		

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	224,078.00	224,078.00	0.00	413,244.00	189,166.00	84.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			224,078.00	224,078.00	0.00	413,244.00	189,166.00	84.4%
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)			224,078.00	224,078.00	0.00	413,244.00		

Resource	Description	2020/21 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	31,455.00
Total, Restricted Balance		31,455.00

OUHSD
Capital Facilties Summary
2020/21 First Interim Budget

Revenues		
Revenue Limit Sources		
Federal Revenues		
Other State Revenues		
Other Local Sources		331,000
Total Revenues	$	331,000
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating		
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$	-
Total of Revenues less Expenditures	$	331,000
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		(16,000)
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	(16,000)
Change in Fund Balance	$	315,000
Beginning Balance		1,356,570
Ending Balance	$	1,671,570
Components of Ending Fund Balance		
Restricted		
Projects Within the RDA Boundaries		824,634
Assigned		
Capital Facilities Projects		846,936
Total Fund Balance	$	1,671,570

OUHSD
Capital Facilities Fund Proposed Budget Changes
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources		$ -	$ -
Federal Revenues		-	-
Other State Revenues		-	-
Other Local Sources	331,000	-	331,000
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 331,000	$ -	$ 331,000
Certificated Salaries		$ -	$ -
Classified Salaries		-	-
Employee Benefits		-	-
Books and Supplies		-	-
Services and Other Operating		-	-
Captial Outlay		-	-
Other Outgo		-	-
Indirect Costs		-	-
Transfers Out to Other Funds	16,000	-	16,000
Total Expenditures	$ 16,000	$ -	$ 16,000

Description	Resource Codes	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	331,000.00	331,000.00	(25,348.09)	331,000.00	0.00	0.0%
5) TOTAL, REVENUES			331,000.00	331,000.00	(25,348.09)	331,000.00		
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)			331,000.00	331,000.00	(25,348.09)	331,000.00		
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	16,000.00	16,000.00	2,774.60	16,000.00	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			(16,000.00)	(16,000.00)	(2,774.60)	(16,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			315,000.00	315,000.00	(28,122.69)	315,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,306,878.00	1,356,570.00		1,356,570.00	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)			1,306,878.00	1,356,570.00		1,356,570.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,306,878.00	1,356,570.00		1,356,570.00		
2) Ending Balance, June 30 (E + F1e)			1,621,878.00	1,671,570.00		1,671,570.00		
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	1,621,878.00	1,671,570.00		1,671,570.00		
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)
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	117,000.00	117,000.00	0.00	117,000.00	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	14,000.00	14,000.00	0.00	14,000.00	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								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	(25,348.09)	200,000.00	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			331,000.00	331,000.00	(25,348.09)	331,000.00	0.00	0.0%
TOTAL, REVENUES			331,000.00	331,000.00	(25,348.09)	331,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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			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								
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	16,000.00	16,000.00	2,774.60	16,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,000.00	16,000.00	2,774.60	16,000.00	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)			(16,000.00)	(16,000.00)	(2,774.60)	(16,000.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,671,570.00
Total, Restricted Balance		1,671,570.00

OUHSD
Bond Interest and Redemption Fund
2020/21 First Interim Budget

Revenues	
Revenue Limit Sources	
Federal Revenues	
Other State Revenues	$ 23,000
Other Local Sources	1,585,000
Total Revenues	$ 1,608,000
Expenditures	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	
Capital Outlay	
Other Outgo	1,811,611
Direct Support/Indirect Costs	
Total Expenditures	$ 1,811,611
Total of Revenues less Expenditures	$ (203,611)
Other Financing Sources/Uses	
Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	$ -
Change in Fund Balance	$ (203,611)
Beginning Balance	3,066,085
Ending Balance	$ 2,862,474
Components of Ending Fund Balance	
Restricted	
G.O. Bond Debt Repayment	$ 2,960,068
Total Fund Balance	$ 2,960,068

OUHSD
Bond Interest and Redemption Fund
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources		$ -	$ -
Federal Revenues		-	-
Other State Revenues	23,000	-	23,000
Other Local Sources	1,585,000	-	1,585,000
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 1,608,000	$ -	$ 1,608,000
Certificated Salaries		$ -	$ -
Classified Salaries		-	-
Employee Benefits		-	-
Books and Supplies		-	-
Services and Other Operating		-	-
Captial Outlay		-	-
Other Outgo	1,811,611	-	1,811,611
Indirect Costs		-	-
Transfers Out to Other Funds		-	-
Total Expenditures	$ 1,811,611	$ -	$ 1,811,611

Description	Resource Codes	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	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,585,000.00	1,585,000.00	0.00	1,585,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,608,000.00	1,608,000.00	0.00	1,608,000.00		
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	1,811,611.00	1,811,611.00	1,745,850.39	1,811,611.00	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			1,811,611.00	1,811,611.00	1,745,850.39	1,811,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,611.00)	(203,611.00)	(1,745,850.39)	(203,611.00)		
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)			(203,611.00)	(203,611.00)	(1,745,850.39)	(203,611.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,960,068.00	3,066,085.00		3,066,085.00	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)			2,960,068.00	3,066,085.00		3,066,085.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,960,068.00	3,066,085.00		3,066,085.00		
2) Ending Balance, June 30 (E + F1e)			2,756,457.00	2,862,474.00		2,862,474.00		
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	2,756,457.00	2,862,474.00		2,862,474.00		
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	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	1,439,000.00	1,439,000.00	0.00	1,439,000.00	0.00	0.0%
Unsecured Roll		8612	97,000.00	97,000.00	0.00	97,000.00	0.00	0.0%
Prior Years' Taxes		8613	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Supplemental Taxes		8614	21,000.00	21,000.00	0.00	21,000.00	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%
Interest		8660	24,000.00	24,000.00	0.00	24,000.00	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			1,585,000.00	1,585,000.00	0.00	1,585,000.00	0.00	0.0%
TOTAL, REVENUES			1,608,000.00	1,608,000.00	0.00	1,608,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,150,481.00	1,150,481.00	1,150,480.90	1,150,481.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	661,130.00	661,130.00	595,369.49	661,130.00	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)			1,811,611.00	1,811,611.00	1,745,850.39	1,811,611.00	0.00	0.0%
TOTAL, EXPENDITURES			1,811,611.00	1,811,611.00	1,745,850.39	1,811,611.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	2,862,474.00
Total, Restricted Balance		2,862,474.00

OUHSD
Scholarship Fund
2020/21 First Interim Budget

Revenues		
Revenue Limit Sources		
Federal Revenues		
Other State Revenues		
Other Local Sources	$	55,000
Total Revenues	$	55,000
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating		55,000
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$	55,000
Total of Revenues less Expenditures	$	-
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$	-
Change in Fund Balance	$	-
Beginning Balance		1,518,153
Ending Balance	$	1,518,153
Components of Ending Net Assets		
Scholarship Awards	$	1,518,153
Total Net Assets	$	1,518,153

OUHSD
Scholarship Fund Proposed Budget Changes
2020/21 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources		$ -	$ -
Federal Revenues		-	-
Other State Revenues		-	-
Other Local Sources	55,000	-	55,000
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 55,000	$ -	$ 55,000
Certificated Salaries		$ -	-
Classified Salaries		-	-
Employee Benefits		-	-
Books and Supplies		-	-
Services and Other Operating	55,000	-	55,000
Captial Outlay			-
Other Outgo		-	-
Indirect Costs		-	-
Transfers Out to Other Funds		-	-
Total Expenditures	$ 55,000	$ -	$ 55,000

Description	Resource Codes	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	55,000.00	55,000.00	689.80	55,000.00	0.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	689.80	55,000.00		
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	55,000.00	55,000.00	15,925.00	55,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			55,000.00	55,000.00	15,925.00	55,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(15,235.20)	0.00		
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)			0.00	0.00	(15,235.20)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,488,965.00	1,518,153.00		1,518,153.00	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)			1,488,965.00	1,518,153.00		1,518,153.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,488,965.00	1,518,153.00		1,518,153.00		
2) Ending Net Position, June 30 (E + F1e)			1,488,965.00	1,518,153.00		1,518,153.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,488,965.00	1,518,153.00		1,518,153.00		

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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	0.00	21,000.00	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	34,000.00	34,000.00	689.80	34,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,000.00	55,000.00	689.80	55,000.00	0.00	0.0%
TOTAL, REVENUES			55,000.00	55,000.00	689.80	55,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	15,925.00	55,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			55,000.00	55,000.00	15,925.00	55,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			55,000.00	55,000.00	15,925.00	55,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	2,053.30	2,046.47	2,046.47	2,046.47	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)	2,053.30	2,046.47	2,046.47	2,046.47	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	4.20	11.08	11.08	11.08	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.20	11.08	11.08	11.08	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,057.50	2,057.55	2,057.55	2,057.55	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%

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: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Susan M. Watts, CMA, CPA Telephone: (530) 538-2300 ex. 1103

Title: Assistant Superintendent/CBO E-mail: swatts@ouhsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	2,053.30	2,046.47		
Charter School		0.00		
Total ADA	**2,053.30**	**2,046.47**	**-0.3%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	2,105.44	2,105.44		
Charter School				
Total ADA	**2,105.44**	**2,105.44**	**0.0%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,144.77	2,144.77		
Charter School				
Total ADA	**2,144.77**	**2,144.77**	**0.0%**	**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 Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	2,245	2,245		
Charter School				
Total Enrollment	**2,245**	**2,245**	**0.0%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	2,302	2,302		
Charter School				
Total Enrollment	**2,302**	**2,302**	**0.0%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,345	2,345		
Charter School				
Total Enrollment	**2,345**	**2,345**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,972	2,199	
Charter School			
Total ADA/Enrollment	**1,972**	**2,199**	**89.7%**
Second Prior Year (2018-19)			
District Regular	2,015	2,196	
Charter School			
Total ADA/Enrollment	**2,015**	**2,196**	**91.8%**
First Prior Year (2019-20)			
District Regular	2,048	2,237	
Charter School	0		
Total ADA/Enrollment	**2,048**	**2,237**	**91.6%**
		Historical Average Ratio:	91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			**91.5%**

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	2,046	2,245		
Charter School	0			
Total ADA/Enrollment	**2,046**	**2,245**	**91.1%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	2,105	2,302		
Charter School				
Total ADA/Enrollment	**2,105**	**2,302**	**91.4%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,145	2,345		
Charter School				
Total ADA/Enrollment	**2,145**	**2,345**	**91.5%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	23,223,452.00	25,206,598.00	8.5%	Not Met
1st Subsequent Year (2021-22)	23,672,349.00	25,709,768.00	8.6%	Not Met
2nd Subsequent Year (2022-23)	24,096,758.00	26,166,791.00	8.6%	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)

The Original Budget included a 10% reduction in funding, as propsed in the State's May Revise budget proposal. The adopted State budget did not include a funding reduction. This anticipated funding reduction was removed from the First Interim budget.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	16,548,678.38	19,089,344.05	86.7%
Second Prior Year (2018-19)	17,519,568.91	21,076,254.90	83.1%
First Prior Year (2019-20)	18,987,731.71	21,370,464.85	88.9%
		Historical Average Ratio:	86.2%

	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):	**83.2% to 89.2%**	**83.2% to 89.2%**	**83.2% to 89.2%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2020-21)	18,618,373.00	21,864,470.00	85.2%	Met
1st Subsequent Year (2021-22)	18,800,373.00	21,987,470.00	85.5%	Met
2nd Subsequent Year (2022-23)	19,153,373.00	22,340,470.00	85.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	2,126,151.00	4,478,920.00	110.7%	Yes
1st Subsequent Year (2021-22)	1,520,151.00	1,617,189.00	6.4%	Yes
2nd Subsequent Year (2022-23)	1,520,151.00	1,746,189.00	14.9%	Yes

Explanation: (required if Yes)
Federal Revenue for the current year increased to include Learning Loss Mitigation and emergency funding provided to mitigate the effects of COVID-19. This category was also increased to include carryovers of grant funds and the payment of MAA funds, the amounts of which were not known at the time the Original Budget was adopted. The increases of revenue for the two subsequent years reflect additional Special Education funding that the District is estimated to recieve according to the SELPA's new allocation plan.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	3,695,796.00	2,912,625.00	-21.2%	Yes
1st Subsequent Year (2021-22)	2,474,796.00	1,821,731.00	-26.4%	Yes
2nd Subsequent Year (2022-23)	2,474,796.00	1,491,731.00	-39.7%	Yes

Explanation: (required if Yes)
All years were effected by reclassifying Special Ed revenue from Other State to Other Local revenue. The current year was also changed by the net effect of: 1) Removing CTEIG funding sent to the District in error by CDE, 2) Adding grant funding for electric busses, 4) Adding funding for the Classified Summer Assistance Program, 5) Adding the Learning Loss Mitigation funding and, 4) Adjusting STRS on-behalf. In the 2nd subsequent year, the K12 SWF grant funding was removed. The District has applied for funding, but has not yet been notified of receipt.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	1,467,163.00	2,044,966.00	39.4%	Yes
1st Subsequent Year (2021-22)	1,467,163.00	2,163,966.00	47.5%	Yes
2nd Subsequent Year (2022-23)	1,467,163.00	2,282,966.00	55.6%	Yes

Explanation: (required if Yes)
The increases to this category are the result of reclassifying Special Ed revenue from Other State to Other Local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	1,873,959.00	3,132,120.00	67.1%	Yes
1st Subsequent Year (2021-22)	1,284,959.00	1,285,120.00	0.0%	No
2nd Subsequent Year (2022-23)	1,068,959.00	1,152,120.00	7.8%	Yes

Explanation: (required if Yes)
Books and Supplies increased due to site and grant funds that were carried over and spent on one-time items in the current year, as well as budgeted expenditure of funds recieved to mitigate the effects of COVID-19. An increase to the RRMA expenditures to meet the 3% requirement, when netted with other changes, did not cause a noticiable increase in the 1st subsequent year, but did increase the 2nd subsequent year by % outside of the acceptable range.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	2,930,043.00	3,323,768.00	13.4%	Yes
1st Subsequent Year (2021-22)	2,940,043.00	3,200,768.00	8.9%	Yes
2nd Subsequent Year (2022-23)	2,933,043.00	3,143,768.00	7.2%	Yes

Explanation: (required if Yes)
Services and Other Operating Expenditures increased due to site and grant funds that were carried over and spent on one-time items in the current year, as well as budgeted expenditure of funds received to mitigate the effects of COVID-19. Current and subsequent years were affected by a property and liability insurance premiums increase of 14%. This category was also increased for all three years by the expense to retain a monitor as required by a settlment with the DOJ.

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)	7,289,110.00	9,436,511.00	29.5%	Not Met
1st Subsequent Year (2021-22)	5,462,110.00	5,602,886.00	2.6%	Met
2nd Subsequent Year (2022-23)	5,462,110.00	5,520,886.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	4,804,002.00	6,455,888.00	34.4%	Not Met
1st Subsequent Year (2021-22)	4,225,002.00	4,485,888.00	6.2%	Not Met
2nd Subsequent Year (2022-23)	4,002,002.00	4,295,888.00	7.3%	Not Met

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

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

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

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

Federal Revenue for the current year increased to include Learning Loss Mitigation and emergency funding provided to mitigate the effects of COVID-19. This category was also increased to include carryovers of grant funds and the payment of MAA funds, the amounts of which were not known at the time the Original Budget was adopted. The increases of revenue for the two subsequent years reflect additional Special Education funding that the District is estimated to recieve according to the SELPA's new allocation plan.

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

All years were effected by reclassifying Special Ed revenue from Other State to Other Local revenue. The current year was also changed by the net effect of: 1) Removing CTEIG funding sent to the District in error by CDE, 2) Adding grant funding for electric busses, 4) Adding funding for the Classified Summer Assistance Program, 5) Adding the Learning Loss Mitigation funding and, 4) Adjusting STRS on-behalf. In the 2nd subsequent year, the K12 SWF grant funding was removed. The District has applied for funding, but has not yet been notified of receipt.

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

The increases to this category are the result of reclassifying Special Ed revenue from Other State to Other Local revenues.

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)

Books and Supplies increased due to site and grant funds that were carried over and spent on one-time items in the current year, as well as budgeted expenditure of funds recieved to mitigate the effects of COVID-19. An increase to the RRMA expenditures to meet the 3% requirement, when netted with other changes, did not cause a noticiable increase in the 1st subsequent year, but did increase the 2nd subsequent year by % outside of the acceptable range.

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

Services and Other Operating Expenditures increased due to site and grant funds that were carried over and spent on one-time items in the current year, as well as budgeted expenditure of funds received to mitigate the effects of COVID-19. Current and subsequent years were affected by a property and liability insurance premiums increase of 14%. This category was also increased for all three years by the expense to retain a monitor as required by a settlment with the DOJ.

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	905,710.00	966,697.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		960,168.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.2%	19.3%	20.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.7%**	**6.4%**	**6.7%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	(355,726.00)	22,277,714.00	1.6%	Met
1st Subsequent Year (2021-22)	56,144.00	22,400,714.00	N/A	Met
2nd Subsequent Year (2022-23)	277,235.00	22,753,714.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	6,186,384.00	Met
1st Subsequent Year (2021-22)	6,251,528.00	Met
2nd Subsequent Year (2022-23)	6,537,763.00	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 (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	714,689.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	2,046	2,105	2,145
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. 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 01I, objects 1000-7999) (Form MYPI, Line B11)	34,278,014.00	30,977,120.00	31,136,120.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,278,014.00	30,977,120.00	31,136,120.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,028,340.42	929,313.60	934,083.60
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)**	1,028,340.42	929,313.60	934,083.60

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,001,790.00	3,717,255.00	3,736,335.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,884,666.00	2,257,662.00	2,528,862.00
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	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,886,456.00	5,974,917.00	6,265,197.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.17%	19.29%	20.12%
District's Reserve Standard (Section 10B, Line 7):	**1,028,340.42**	**929,313.60**	**934,083.60**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2020-21)	(4,330,487.00)	(4,492,083.00)	3.7%	161,596.00	Met
1st Subsequent Year (2021-22)	(4,069,831.00)	(4,408,522.00)	8.3%	338,691.00	Not Met
2nd Subsequent Year (2022-23)	(4,555,308.00)	(4,296,522.00)	-5.7%	(258,786.00)	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2020-21)	16,000.00	16,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	16,000.00	16,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	16,000.00	16,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2020-21)	224,078.00	413,244.00	84.4%	189,166.00	Not Met
1st Subsequent Year (2021-22)	224,078.00	413,244.00	84.4%	189,166.00	Not Met
2nd Subsequent Year (2022-23)	224,078.00	413,244.00	84.4%	189,166.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

Contributions to restricted programs increase in the 2nd subsequent year as COVID-19 funding runs out and on-going expenditures are transitioned back into existing programs. Contributions decrease in the 2nd subsequent year as additional Special Education funding is receiveived through a new allocation formula.

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)

Contributions to the Cafeteria Fund increase as fewer meals are being served due to students participating in distance learning programs and not physically being on campus. As time goes on, revisions to the estimates for the 1st and 2nd subsequent year will be made as more infomration becomes available as to when a normal food service program will be operating.

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 commitments[1] 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	14	Fund 51 Local tax assessments and interest inc	Fund 51 objects 7433 & 7434	11,218,984
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
California Energy Commision Loan	7	Savings on electricity by installing solar	Fund 01 objec 7439 (0% interest loan)	2,210,526
TOTAL:				13,429,510

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,660,671	1,811,611	1,752,455	1,805,391
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
California Energy Commision Loan	294,737	294,737	264,737	294,737
Total Annual Payments:	1,955,408	2,106,348	2,017,192	2,100,128
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO bond payments are funded with tax revenue for which assessments will be adjusted annually.

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

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

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

No

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

Explanation: (Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	11,069,690.00	12,727,925.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,069,690.00	12,727,925.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
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)	843,186.00	0.00
1st Subsequent Year (2021-22)	843,186.00	0.00
2nd Subsequent Year (2022-23)	843,186.00	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)	625,430.00	709,212.00
1st Subsequent Year (2021-22)	440,021.00	530,027.00
2nd Subsequent Year (2022-23)	331,942.00	349,346.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	625,430.00	709,212.00
1st Subsequent Year (2021-22)	440,021.00	530,027.00
2nd Subsequent Year (2022-23)	331,942.00	349,346.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	29	34
1st Subsequent Year (2021-22)	23	28
2nd Subsequent Year (2022-23)	16	20

4. Comments:

Employees must be 55 years of age and have worked 10 years with the District ot qualify for retiree benefits. Certificated health benefits are uncapped. Certificated retirees contribute towards expanded dental benefits. Administrator, Confidential/Supervisory and Classified group benefits are capped at the active cap at the time of retirement. These employees are required to pay for any premiums in excess of the cap.

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

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	114.7	126.4	125.4	125.4

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 114,000

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (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	2,690,706	2,789,706	2,893,706
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.0%	4.0%	4.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	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	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

Certificated (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

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? No

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	84.5	88.8	88.8	88.8

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 50,000

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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	1,236,618	1,236,618	1,236,618
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? 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	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	18.7	17.5	17.5	17.5

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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 23,000

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

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	184,923	184,923	184,923
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	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	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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	6,000	6,000	6,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Oroville Union High School District
2020-2021 Cash Flow Analysis

	Actual			Estimated									Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A. BEGINNING CASH	4,671,278.88	6,931,297.46	7,357,642.66	10,561,482.05	9,360,088.23	7,660,843.86	8,627,119.01	8,591,367.53	7,316,624.04	5,290,868.03	4,773,265.41	2,816,044.98		
B. RECEIPTS														
Revenue Limit	2,008,611.00	2,401,838.00	3,128,298.00	2,356,566.05	428,361.88	3,764,218.04	1,316,742.52	208,123.45	326,150.84	2,064,746.39	485,513.86	706,201.21	6,073,369.24	24,913,069.00
State Aid	2,008,611.00	2,417,758.00	3,160,139.00	2,375,746.50	0.00	293,360.00	925,749.78	199,942.67	367,244.90	12,014.48	72,672.66	293,360.00	6,098,990.49	17,869,918.00
Property Tax	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	0.00	7,336,680.00
In-Lieu	0.00	-15,920.00	-31,841.00	-23,482.32	-23,482.32	-23,482.32	-23,482.32	-23,482.32	-41,094.06	-20,547.03	-20,547.03	-20,547.03	-25,621.25	-293,529.00
Federal Revenues	0.00	184,200.36	2,068,571.00	17,829.45	445,136.79	752.35	75,301.30	551,505.13	30,695.56	27,865.51	563,731.72	11,294.58	402,036.25	4,478,920.00
Other State Sources	0.00	890,516.00	230,935.00	-872,835.35	194,737.60	23,965.56	918,228.37	65,888.15	27,678.22	144,678.28	56,906.62	24,032.25	278,126.32	2,912,625.00
Other Local Revenues	35,783.00	35,883.00	1,180.92	94,701.34	76,186.10	98,840.98	671,119.14	116,741.86	75,951.34	94,701.34	216,462.34	432,951.34	94,463.30	2,044,966.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	4,000.00	16,000.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	2,044,394.00	3,512,437.36	5,428,984.92	1,596,261.48	1,144,422.37	3,891,776.93	2,981,391.32	1,042,258.60	464,475.96	2,331,991.52	1,322,614.55	1,178,479.37	6,851,995.10	34,365,580.00
C. DISBURSEMENTS														
Salaries & Benefits	521,710.44	1,981,772.64	2,161,367.89	2,121,032.36	2,316,321.74	2,226,188.18	2,004,398.65	2,120,284.65	2,283,383.47	2,064,487.69	2,066,633.73	2,066,633.73	653,379.83	25,517,363.00
Operating Expenditures	675,597.12	688,696.33	608,739.97	748,138.33	527,345.00	458,782.86	1,012,744.15	255,655.44	206,848.49	371,862.45	1,213,201.26	1,213,201.26	347,348.63	8,347,407.00
Transfers Out - Adult Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Cafeteria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	413,244.00	0.00	0.00	0.00	413,244.00
TOTAL DISBURSEMENTS	1,197,307.56	2,670,468.97	2,770,107.86	2,869,170.69	2,843,666.74	2,684,971.04	3,017,142.80	2,375,940.09	2,490,231.96	2,849,594.14	3,279,834.98	3,279,834.98	1,000,728.46	34,278,014.00
D. BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	4,805.00	378.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,183.40
Accounts Receivable	2,819,853.39	-406,366.18	190,180.08	107,851.24	0.00	89,228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800,746.53
Due From Other Funds	0.00	270.00	355,106.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.40	355,376.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,240.64	26,240.64
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	2,824,658.39	-405,717.78	545,286.48	107,851.24	0.00	89,228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,187,546.57
Accounts Payable	1,411,726.25	9,905.41	324.15	36,335.85	0.00	329,758.74	0.00	-58,938.00	0.00	0.00	0.00	0.00	-0.03	1,729,112.37
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,781.45	168,781.45
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,781.45	0.00
Subtotal Liabilities	1,411,726.25	9,905.41	324.15	36,335.85	0.00	329,758.74	0.00	-58,938.00	0.00	0.00	0.00	0.00	-0.03	1,897,893.82
Total Balance Sheet	1,412,932.14	-415,623.19	544,962.33	71,515.39	0.00	-240,530.74	0.00	58,938.00	0.00	0.00	0.00	0.00	0.03	5,085,440.39
E. NET INCREASE/DECREASE (B - C + D)	2,260,018.58	426,345.20	3,203,839.39	-1,201,393.82	-1,699,244.36	966,275.15	-35,751.48	-1,274,743.50	-2,025,756.00	-517,602.62	-1,957,220.43	-2,101,355.61	5,851,266.67	5,173,006.39
F. ENDING CASH (A + E)	6,931,297.46	7,357,642.66	10,561,482.05	9,360,088.23	7,660,843.86	8,627,119.01	8,591,367.53	7,316,624.04	5,290,868.03	4,773,265.41	2,816,044.98	714,689.36	5,851,266.67	5,173,006.39
Auditors Ending Cash	6,829,196.63	7,227,364.93	11,022,603.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	102,100.83	130,277.73	-461,121.88	9,360,088.23	7,660,843.86	8,627,119.01	8,591,367.53	7,316,624.04	5,290,868.03	4,773,265.41	2,816,044.98	714,689.36		
10%	693,129.75	735,764.27	1,056,148.21	936,008.82	766,084.39	862,711.90	859,136.75	731,662.40	529,086.80	477,326.54	281,604.50	71,468.94		

Oroville Union High School District
2020-2021 Entry worksheet

	OUHSD Assumptions	Actual			Estimated									Accruals	Total	Recelt Amt
					Oct	Nov	Dec	Jan	Feb	March	April	May	June			
B. RECEIPTS																
Principal Apportionment																
State Aid	E.C. Princ Appt Schedule	2,008,611.00	2,008,611.00	2,008,611.00	2,375,746.50	0.00	0.00	950,298.60	213,403.61	79,040.16	17,169.74	77,827.91	0.00	6,098,990.49	15,838,310.00	15,838,310.00
Prior Year Adj (8019)	E.C. Princ Appt Schedule	0.00	409,147.00	0.00	0.00	0.00	0.00	-24,546.82	-13,460.94	-5,155.25	-5,155.25	0.00	0.00	-355,671.49	0.00	0.00
EPA	Quarterly	0.00	0.00	1,151,528.00	0.00	0.00	293,360.00	0.00	0.00	293,360.00	0.00	0.00	293,360.00	0.00	2,031,608.00	0.00
Property Tax	Prior Year %	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	0.00	7,336,680.00	
In-Lieu	BCOE W/S	0.00	-15,920.00	-31,841.00	-23,482.32	-23,482.32	-23,482.32	-23,482.32	-23,482.32	-41,094.06	-20,547.03	-20,547.03	-20,547.03	-25,821.25	-293,529.00	
Total Apportionment		2,008,611.00	2,401,838.00	3,128,298.00	2,356,566.05	428,361.88	3,764,218.04	1,316,742.52	208,123.45	326,150.84	2,064,746.39	485,613.86	706,201.21	5,717,897.75	24,913,069.00	
Federal Revenues																
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,128.00	0.00	0.00	95,564.00	0.00	95,564.00	382,256.00	
Other Federal Revenue																
VEA	55% Feb 25% Apr Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,524.50	0.00	24,524.50	24,524.50	0.00	24,524.50	98,098.00	
Title I	Quarterly	0.00	0.00	0.00	0.00	203,829.25	0.00	0.00	203,829.25	0.00	0.00	203,829.25	0.00	203,829.25	815,317.00	
Title II	Quarterly	0.00	0.00	0.00	0.00	29,280.75	0.00	0.00	29,280.75	0.00	0.00	29,280.75	0.00	29,280.75	117,123.00	
Title IV	Quarterly	0.00	0.00	840.00	0.00	13,566.75	0.00	0.00	13,566.75	0.00	0.00	13,566.75	0.00	12,726.75	54,267.00	
ESSERF	Quarterly	0.00	151,619.00	0.00	0.00	151,619.25	0.00	0.00	151,619.25	0.00	0.00	151,619.50	0.00	0.00	606,477.00	
CRF	100% September	0.00	0.00	2,067,731.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,067,731.00	
GEER	Quarterly	0.00	0.00	0.00	0.00	36,111.00	0.00	0.00	36,111.00	0.00	0.00	36,111.00	0.00	36,111.00	144,444.00	
All Other Federal Rev	Prior Year %	0.00	32,581.36	0.00	17,829.45	10,729.79	752.35	75,301.30	1,445.63	30,695.56	3,341.01	9,235.97	11,294.58	0.00	193,207.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Federal		0.00	184,200.36	2,068,571.00	17,829.45	445,135.79	752.35	75,301.30	851,505.13	30,695.56	27,865.51	563,731.72	11,294.58	402,036.25	4,478,920.00	
Other State Revenues																
Lottery	Rec Qtrly (following month)	0.00	0.00	0.00	0.00	103,550.00	0.00	103,550.00	0.00	0.00	103,550.00	0.00	0.00	103,550.00	414,200.00	
Other State Revenue																
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	929,768.00	
Bus Replacement	December	0.00	0.00	0.00	0.00	0.00	0.00	788,894.00	0.00	0.00	0.00	0.00	0.00	0.00	788,894.00	
K12Strong	70% Sept / 30% after YE	0.00	0.00	230,935.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,973.00	329,908.00	
CTEIG	90% / 10% after YE	0.00	885,574.00	0.00	-885,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prob 98 LLM	Quarterly	0.00	0.00	0.00	0.00	53,149.50	0.00	0.00	53,149.50	0.00	0.00	53,149.50	0.00	53,149.50	212,598.00	
All other State Rev	Prior Year %	0.00	4,942.00	0.00	12,738.65	38,038.10	23,965.56	15,784.37	12,738.65	27,678.22	41,128.28	3,757.12	24,032.25	22,453.82	227,257.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total State Revenue		0.00	890,516.00	230,935.00	-872,835.35	194,737.60	23,965.56	918,228.37	65,888.15	27,678.22	144,678.28	56,906.62	24,032.25	278,126.32	2,912,625.00	
Other Local Revenues																
Interest	Rec Qtrly (following month)	0.00	0.00	-1,178.87	18,750.00	0.00	0.00	18,750.00	0.00	0.00	18,750.00	0.00	0.00	19,928.87	75,000.00	
Interagency services																
Transp. OE Home to Sch.	50% Jan & June	0.00	0.00	0.00	0.00	0.00	0.00	357,000.00	0.00	0.00	0.00	0.00	357,000.00	0.00	714,000.00	
SDC Pass Through	pass thru schedule	0.00	0.00	0.00	0.00	234.77	22,889.85	219,417.80	40,790.52	0.00	0.00	0.00	0.00	10,124.27	293,457.00	
SDC AB 602	BCOE payment schedule	35,783.00	35,783.00	0.00	64,409.76	64,409.76	64,409.76	64,409.76	64,409.76	64,409.76	64,409.76	64,409.76	140,511.00	64,410.16	715,664.00	
E-Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,511.00	
Other Local Revenue	Prior Year %	0.00	100.00	2,359.79	11,541.58	11,541.58	11,541.58	11,541.58	11,541.58	11,541.58	11,541.58	11,541.58	11,541.58	0.00	106,334.00	
Total Local Revenue		35,783.00	35,883.00	1,180.92	94,701.34	76,186.10	98,840.99	671,119.14	116,741.86	75,951.34	94,701.34	216,462.34	432,951.34	94,463.30	2,044,966.00	
Interfund Transfers In	Quarterly	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	4,000.00	16,000.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		2,044,394.00	3,512,437.36	5,428,984.92	1,596,261.48	1,144,422.37	3,891,776.93	2,981,391.32	1,042,258.60	464,475.96	2,331,991.52	1,322,614.55	1,178,479.37	6,496,323.61	34,365,580.00	
C. DISBURSEMENTS																
Salaries & Benefits	PY %	521,710.44	1,894,161.57	1,939,032.99	1,987,230.35	2,182,519.73	2,092,386.17	2,004,398.65	2,120,284.65	2,283,383.47	2,064,487.69	2,066,633.73	2,066,633.73	653,379.83	23,876,243.00	
CRF Salaries spent by 12/30		0.00	87,611.07	222,334.90	133,802.01	133,802.01	133,802.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	711,352.00	
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	929,768.00	
Total Salary and Benefits		521,710.44	1,981,772.64	2,161,367.89	2,121,032.36	2,316,321.74	2,226,188.18	2,004,398.65	2,120,284.65	2,283,383.47	2,064,487.69	2,066,633.73	2,066,633.73	653,379.83	25,517,363.00	
Operating Expenditures	PY %	675,597.12	547,044.03	102,953.56	532,228.14	311,434.81	242,872.67	1,012,744.15	255,655.44	206,848.49	371,862.45	1,213,201.26	1,213,201.26	347,348.63	7,032,992.00	
CRF Exp spent by 12/30		19,245.71	141,652.30	505,786.41	215,910.19	215,910.19	215,910.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,314,415.00	
Prepaids	Accrual only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operatings Expenses		694,842.83	688,696.33	608,739.97	748,138.33	527,345.00	458,782.86	1,012,744.15	255,655.44	206,848.49	371,862.45	1,213,201.26	1,213,201.26	347,348.63	8,347,407.00	
Transfers Out - Adult Ed	Apportionment schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Cafeteria	June	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	413,244.00	0.00	0.00	0.00	413,244.00	
TOTAL DISBURSEMENTS		1,216,553.27	2,670,468.97	2,770,107.86	2,869,170.69	2,843,666.74	2,684,971.04	3,017,142.80	2,375,940.09	2,490,231.96	2,849,594.14	3,279,834.98	3,279,834.98	1,000,728.46	34,278,014.00	

D. BALANCE SHEET TRANSACTIONS															
Assets and Deferred Outflows					Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total
Cash Not in Treasury	9111-9199	4,805.00	378.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,183.40
Accounts Receivable	9200-9299	2,819,653.39	-406,386.18	190,180.08	107,851.24	0.00	89,228.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.40	2,800,746.53
Due from other Funds	9310	0.00	270.00	355,106.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	355,376.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,240.64	26,240.64
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resrcs	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		2,824,458.39	-405,717.78	545,286.48	107,851.24	0.00	89,228.00	0.00	0.00	0.00	0.00	0.00	0.00	26,240.24	3,187,546.57
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	1,411,726.25	9,905.41	324.15	36,335.85	0.00	329,758.74	0.00	-58,938.00	0.00	0.00	0.00	0.00	-0.03	1,729,112.37
Liability Accounts	9544 & 9560 (s/b 0)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,781.45	168,781.45
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resrcs	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		1,411,726.25	9,905.41	324.15	36,335.85	0.00	329,758.74	0.00	-58,938.00	0.00	0.00	0.00	0.00	168,781.42	1,897,893.82
Nonoperating															
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		1,412,732.14	-415,623.19	544,962.33	71,515.39	0.00	-240,530.74	0.00	58,938.00	0.00	0.00	0.00	0.00	-142,541.18	5,085,440.39

Unrestricted/Restricted		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total	
B. RECEIPTS															
Principal Apportionment															
Property Tax	19/20 cash flow	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	7,336,680	
Federal Revenues															
Other Federal Revenue	19/20 cash flow	0.00	28,106.00	0.00	169,485.40	101,958.69	7,148.52	715,509.58	13,734.60	291,518.36	31,752.76	87,759.94	107,336.27	1,554,310	
Other State Revenues															
All Other State Revenue	19/20 cash flow	0.00	257,141.03	110,727.84	62,852.00	187,706.00	118,255.99	77,608.00	62,852.00	135,649.00	203,086.16	18,551.69	119,280.29	1,354,710	
Other Local Revenues															
Interagency services - all other	19/20 cash flow	0.00	0.00	0.00	0.00	0.00	343,795.00	0.00	0.00	0.00	0.00	0.00	343,795.00	687,590	
Other Local	19/20 cash flow	1,903.49	11,755.91	18,917.88	2,849.24	2,897.26	17,102.95	133,377.52	56,455.50	7,679.08	20,992.24	21,425.97	21,425.97	316,783	
C. DISBURSEMENTS															
Salaries & Benefits	19/20 cash flow	581,557.99	1,872,887.95	2,583,845.12	1,981,265.38	2,175,893.91	2,087,864.31	1,998,574.52	2,114,410.47	2,276,206.10	2,058,592.88	2,058,259.19	2,058,259.19	23,847,617	
Operating Expenditures	19/20 cash flow	579,375.73	433,323.23	409,838.09	484,661.45	283,010.52	220,788.69	921,723.28	232,687.90	187,977.67	338,390.18	1,104,105.13	1,104,105.13	6,299,987	

Table for Percentages		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %	
B. RECEIPTS															
Principal Apportionment															
State Aid	E.C. Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	3.29%	1.26%	1.26%	1.26%	0.00%	73.07%	Recents Feb & June
State Aid PY Adjustment	E.C. Princ Appt Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.00%	3.29%	1.26%	1.26%	1.26%	0.00%	73.07%	Recents Feb & June
State Aid Ad Ed Transfer	E.C. Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	3.29%	1.26%	1.26%	1.26%	0.00%	73.07%	Recents Feb & June
EPA	E.C. Princ Appt Schedule			25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	x
Property Tax	PY %	0.00%	0.00%	0.00%	0.06%	6.16%	47.63%	5.65%	0.43%	0.00%	28.26%	5.91%	5.91%	100.00%	
In-Lieu	In-Lieu w/s	0.00%	6.00%	12.00%	8.00%	8.00%	8.00%	8.00%	8.00%	14.00%	7.00%	7.00%	7.00%	93.00%	
Federal Revenues															
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Other Federal Revenue															
VEA	50% Jan, 25% Apr Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	25.00%	0.00%	75.00%	
Title I	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title II	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title IV	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
ESSERF	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
CRF	100% September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
GEER	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
All Other Federal Rev	PY %	0.00%	0.00%	0.00%	11.10%	6.68%	0.47%	46.88%	0.90%	19.11%	2.08%	5.75%	7.04%	100.01%	x
Other State Revenues															
Lottery	Rec Qtrly (following month)	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Other State Revenue															
Bus Replacement	December	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
K12Strong	70% Sept, 30% after YE	0.00%	0.00%	70.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.00%	
CTEIG	90% Aug, 10% after YE	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.00%	
Prop 98 LLM	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
All other State Rev	PY %	0.00%	0.00%	10.10%	5.73%	17.11%	10.78%	7.10%	5.73%	12.45%	18.50%	1.69%	10.81%	100.00%	x?
Other Local Revenues															
Interest	Rec Qtrly (following month)	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Interagency services															
Transp. OE Home to Sch.	50% Jan & June	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	100.00%	
SDC Pass Through	pass-thru schedule	0.00%	0.00%	0.00%	0.00%	0.08%	7.80%	74.77%	13.90%	0.00%	0.00%	0.00%	0.00%	96.55%	
SDC AB 602	BCOE payment schedule	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
E-Rate	PY%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	
Other Local Revenue	PY%	0.00%	0.00%	9.24%	0.94%	0.96%	5.64%	44.00%	18.63%	2.53%	6.93%	7.06%	7.07%	100.00%	x?
Deposits															
Interfund Transfers In	Qtrly	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	
All Other Financing Sources															

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %	
C. DISBURSEMENTS															
Salaries & Benefits	PY %	0.00%	0.00%	12.08%	9.26%	10.17%	9.75%	9.34%	9.88%	10.64%	9.62%	9.63%	9.63%	100.00%	x
Prepaids	Accrual only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Deferred Pyrl ded in 18-19	Est &(Act'l amt from pyrl report)	0.00%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	100.00%	
Operating Expenditures	PY %	0.00%	0.00%	7.75%	9.16%	5.36%	4.18%	17.43%	4.40%	3.56%	6.40%	20.88%	20.88%	100.00%	x
Transfers Out - Adult Ed	P.A. w/s %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Recents Feb & June
Transfers Out - Cafeteria	April	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	

D BALANCE SHEET TRANSACTIONS														
Assets and Deferred Outflows														
Cash Not in Treasury	July	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Accounts Receivable	AR Tab	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Due from other Funds	September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	Not a cash transaction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Current Assets		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Deferred Outflows of Resrcs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Undefined Objects		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SUBTOTAL ASSETS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Liabilities and Deferred Inflows														
Accounts Payable	AP Tab	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% fix in June
Due to Other Funds	September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Current Loans		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% Reverts Feb & June
Unearned Revenues	Not a cash transaction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Deferred Inflows of Resrcs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Undefined Objects		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SUBTOTAL LIABILITIES														
Nonoperating														
Suspense Clearing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Unrestricted Multi-year Projection

	1st Interim 2020/21		2021/22		2022/23	
Revenue Limit Sources	24,913,069		25,423,378		25,885,469	
Federal Revenues	59,000		-		-	
Other State	446,491		446,491		446,491	
Other Local	979,511		979,511		979,511	
Other Financing	(4,476,083)		(4,392,522)		(4,280,522)	
Total	21,921,988		22,456,858		23,030,949	
Certificated	9,145,690		9,308,690		9,342,690	
Classified	3,075,871		3,075,871		3,075,871	
Benefits	6,396,812		6,415,812		6,734,812	
Books and Supplies	912,545		661,545		661,545	
Services	2,090,963		2,267,963		2,260,963	
Capital Outlay	130,326		130,326		130,326	
Other Outgo	357,737		357,737		357,737	
Indirect	(245,474)		(230,474)		(223,474)	
Other Financing Uses	413,244		413,244		413,244	
	-		-			
Total	22,277,714		22,400,714		22,753,714	
Net Increase(Decrease)	(355,726)		56,144		277,235	
Beginning Fund Balance	6,484,418		6,128,692		6,184,836	
Ending Fund Balance	6,128,692		6,184,836		6,462,071	
Revolving Fund	1,050		1,050		1,050	
Prepaid Expenditures	26,000		26,000		26,000	
Assigned (See notes)	215,186		182,869		169,824	
Econ Uncert (3% Required)	1,028,340	3%	929,314	3%	934,084	3%
Econ Uncert (9% BP 3100)	2,973,450	9%	2,787,941	9%	2,802,251	9%
Undesignated/Unappropriated	1,884,666	5%	2,257,663	7%	2,528,863	8%
	6,128,692		6,184,836		6,462,071	

Notes

The assigned Fund Balance is reserves committed for solar maintenance, transportation, field lighting and facility maintenance

Board Policy 3100 states "To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve of economic uncertainties equal to at least two months of general fund operating expenditures, or 12 percent of general fund expenditures and other financing uses."

Restricted Multi-year Projection

	1st Interim 2020/21	2021/22	2022/23
RL Transfers	-		
Federal Revenues	4,419,920	1,617,189	1,746,189
Other State	2,466,134	1,375,240	1,045,240
Other Local	1,065,455	1,184,455	1,303,455
Other Financing	4,492,083	4,408,522	4,296,522
Total	12,443,592	8,585,406	8,391,406
Certificated	2,485,881	1,992,881	1,926,881
Classified	1,447,298	1,407,298	1,382,298
Benefits	2,965,811	2,720,811	2,759,811
Books and Supplies	2,219,575	623,575	490,575
Services	1,232,805	932,805	882,805
Capital Outlay	798,894	-	-
Other Outgo	673,522	737,522	785,522
Indirect	176,514	161,514	154,514
Other Financing Uses	-	-	-
Total	12,000,300	8,576,406	8,382,406
Net Increase(Decrease)	443,292	9,000	9,000
Beginning Fund Balance	(385,600)	57,692	66,692
Ending Fund Balance	57,692	66,692	75,692
	Medicare Reimbursements	Medicare Reimbursements	Medicare Reimbursements

Oroville Union High School Distrct
2020-21 MYP Worksheet

UNRESTRICTED

	RL Sources	Federal	Other State	Other Local	Transfers In	Contributions to Rest Prog	Other Sources		Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Captial Outlay	Other Outgo	Indirect	Other Financing	Transfers Out
2020-21 First Interim Budget	24,913,069	59,000	446,491	979,511	16,000	(4,492,083)		21,921,988	9,145,690	3,075,871	6,396,812	912,545	2,090,963	130,326	357,737	(245,474)		413,244
0.00% COLA, 2110 ADA																		
Funded at current year level	510,309																	
Step & Cost Increments (3 yr average) See Note																		
Estimated change in H & W premiums											99,000							
(4.33% increase for uncapped certificated)																		
Change in retiree H&W - 6% increase in premiums											(185,000)							
netted against drop of retirees as they turn 65											(14,000)							
STRS rate decreases to 16.0%											67,000							
PERS rate increases to 23.0%											(11,000)							
Non Re-elect teacher salaries in PY July & August									(55,000)		(28,000)							
Cost of teacher on LT leave (retiring in Feb)													25,000					
Increase in Property & Liability (5%)													32,000					
Increase in non-electrical utilities (5%)													80,000					
Change in costs for technology license renewals												(19,000)						
Hall of Fame C/O in PY												(59,000)						
Oasis C/O in PY												(173,000)						
Site C/O in PY																		
MAA funds received in PY		(59,000)																
Link Crew Stipens paid with restricted funds in PY									8,000		2,000							
Increase in nurse FTE paid with LLM funds in PY													40,000					
Repurposed salary/benefits paid with LLM funds in PY									244,000		119,000							
Ag salaries picked up by K12 SWF									(34,000)		(30,000)							
No Board Elections ($0 in PY unapposed)																15,000		
To balance 7310's																		
Adjust contributions to restricted						83,561												
2021-2022 Projections	25,423,378	-	446,491	979,511	16,000	(4,408,522)	-	22,456,858	9,308,690	3,075,871	6,415,812	661,545	2,267,963	130,326	357,737	(230,474)	-	413,244
0.00% COLA, ADA 2,150																		
Funded at current year level	462,091																	
Step & Cost Increments (3 yr average) See Note																		
Estimated change in H & W premiums											104,000							
(4.33% increase for uncapped certificated)																		
Change in retiree H&W - 6% increase in premiums											(113,000)							
netted against drop of retirees as they turn 65											201,000							
STRS rate increases to 18.1%											97,000							
PERS rate increases to 26.3%													25,000					
Increase in Property & Liability (5%)													32,000					
Increase in non-electrical utilities (5%)													(95,000)					
Change in costs on technology license renewals													31,000					
Board Election																		
Ag salaries picked up by K12 SWF in PY									34,000		30,000							
To balance 7310's																7,000		
Adjust contributions to restricted						112,000												
2022-2023 Projections	25,885,469	-	446,491	979,511	16,000	(4,296,522)	-	23,030,949	9,342,690	3,075,871	6,734,812	661,545	2,269,963	130,326	357,737	(223,474)	-	413,244

Note - Step & column movement is estimated by using a 3 year average of costs net of savings from attrition. 3 year averages may result in an overall savings as attrition savings may exceed step/column costs. Instead of reflecting a savings in the MYP, no cost will be shown for step/column movement.

Oroville Union High School District
2020-21 MYP Worksheet

RESTRICTED

	RL Transfers	Federal Rev	Other State	Other Local	Other Financing Sources	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing Uses	Total Expenditures
2020-21 First Interim Budget		4,419,920	2,466,134	1,065,455	4,492,083	12,443,592	2,485,881	1,447,298	2,965,811	2,219,575	1,232,805	798,894	673,522	176,514		12,000,300
Step & Cost Increments See Note																
Estimated change in H & W premiums					15,000				17,000	(2,000)						
(4.33% increase for uncapped certificated)					(2,000)				(3,000)	1,000						
STRS rate decreases to 16.0%					26,000				29,000	(3,000)						
PERS rate increases to 23.0%										(88,000)				(3,000)		
ESSR funding in PY		(606,000)								(73,000)	(67,000)			(4,000)		
GEER funding in PY		(144,000)														
CRF funding in PY		(2,067,731)					(519,000)		(193,000)	(1,187,000)	(126,000)					
Prop 98 LLM funding in PY			(213,000)					(40,000)	(32,000)	(2,000)	(133,000)			(6,000)		
CSESAP funding in PY			(79,000)		(2,000)				(91,000)							
Bus Replacement Grant in PY			(798,894)									(798,894)				
Special Ed Revenue phase-in		129,000		119,000	(248,000)											
Change in BCOE SDC bill back					64,000								64,000			
Ag Salaries picked up by K12 SWF							34,000		30,000	(64,000)						
Eliminate carryovers included in prior year																
Title I		(89,000)								(89,000)						
Title II		(17,000)									(17,000)					
SEEIG											(9,000)					
Title V		(8,000)									(8,000)					
Tobacco										(56,000)						
Low Performing Studets BG					(1,000)		(8,000)		(2,000)	(33,000)	(27,000)			(2,000)		
Increase in psych time paid with LLM funds in PY					87,000						87,000					
Balance Resources					(22,561)											
	-	1,517,189	1,375,240	1,184,455	4,408,522	8,585,406	1,992,881	1,407,298	2,720,811	623,575	932,805	-	737,522	161,514	-	8,576,406
2021-2022 Projections																
Step & Cost Increments See Note																
Estimated change in H & W premiums					16,000				18,000	(1,000)						
(4.33% increase for uncapped certificated)					33,000				41,000	(8,000)						
STRS rate increases to 18.1%					38,000				41,000	(3,000)						
PERS rate increases to 26.3%																
Special Ed Revenue phase-in		129,000		119,000	(248,000)											
Change in BCOE SDC bill back					48,000								48,000			
K12 SWF grant in PY			(330,000)				(66,000)	(25,000)	(61,000)	(121,000)	(50,000)			(7,000)		
Balance Resources					1,000											
2022-2023 Projections	-	1,746,189	1,045,240	1,303,455	4,296,522	8,391,406	1,926,881	1,382,298	2,759,811	490,575	882,805	-	785,522	154,514	-	8,382,406

443,292

Note - Step & column movement is estimated by using a 3 year average of costs net of savings from attrition. 3 year averages may result in an overall savings as attrition savings may exceed step/column costs.
Instead of reflecting a savings in the MYP, no cost will be shown for step/column movement.