

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: March 17, 2021 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: Steve Henson Telephone: 530-245-7915
Title: Assistant Superintendent E-mail: shenson@gwusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.		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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



**GATEWAY UNIFIED SCHOOL DISTRICT
SECOND INTERIM BUDGET ASSUMPTIONS
MARCH 17, 2021**

The budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. The quality of learning programs and practices is directly related to the funding provided and the effective, efficient management of those funds.

This Second Interim Budget document reflects current expected revenues and planned expenditures for the 2020-2021 school year. It is presented based on the latest information that is available, and is based on the State of California Adopted Budget and the Governor's January Budget Proposal.

The following is comparing the Second Interim Budget to the First Interim Budget.

REVENUES

Total General Fund Revenues (including GREAT and Unorganized Student Body) are projected to be \$37,592,890; an increase of \$1,117,383 since First Interim.

The LCFF COLA is 0% with no deficit. The District funded ADA is projected at 2104.89, which is based on last year's ADA. The LCFF funded dollars are projected at \$23,277,325; which is an increase from First Interim of \$30,410. This increase is a result of the unduplicated count increasing. This portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students.

Federal Revenue is projected to be \$6,438,316; a decrease of (\$100,124). This decrease is mainly due to Title 1 and Title IV income being deferred to next year. Forest Reserve is budgeted at \$95,191, an increase of \$4,381 from First Interim.

Other State Revenue is projected at \$2,553,014; a projected decrease of (\$4,371) from First Interim. The decrease is due to a prior year adjustment in the Lottery.

Other Local Revenue is projected to be \$4,970,395; an increase of \$1,216,109. This is mainly due to a bus grant for \$1,199,833 and \$14,261 increase in Mandated Cost revenues for Certificated staff tuition reimbursement.

Interfund Transfers In are \$353,840; which is a decrease of (\$24,641). This is a transfer from Fund 20, Special Reserve Fund for Retiree Benefits. This reflects the District cost of retiree health benefits for the 2020-21 fiscal year.

EXPENDITURES

Total General Fund Expenditures (including GREAT and Unorganized Student Body) are projected to be \$37,067,718; an increase of \$738,073 since First Interim.

Certificated salaries are projected at \$11,719,619; an increase of \$41,426 since First Interim. This is mainly due to coaching stipends that were removed at First Interim.

Classified salaries are projected at \$6,170,612; an overall decrease of (\$21,564) since First Interim. As with certificated salaries, coaching stipends that were removed at First Interim were budgeted. But, there were also significant savings due to vacant paraprofessional positions.

Employee benefits are projected at \$7,769,701; a decrease of (\$77,075). The decrease is mainly due to vacant positions being filled by non-benefited substitutes.

Books and supplies are budgeted at \$3,724,454; an increase of \$13,819. The increases are \$15,000 in Operations to purchase a Burnisher, \$197,000 CARES Act and \$58,500 SAILS. Conversely, there is projected to be a decrease of (\$257,000) in spending in resources such as the LCAP, Title 1, Restricted Lottery and Transportation (fuel, tires etc). \$160,600 of the savings is in textbooks and will be re-budgeted next year.

Services and other operating expenses are projected to be \$5,500,940; a decrease of (\$372,252). Special Ed was reduced (\$24,000) due to fewer students in the NPS program and a reduction in projected Speech expenditures. Conferences were reduced (\$94,000). Utilities were reduced (\$46,000) which is mainly due to a reduction in sewage fees for sites in the City of Shasta Lake; the city has changed their methodology for billing sewage and this has resulted in a savings to the district. Due to the encroachment of the Cafeteria on the General Fund, (\$235,751) was moved into Classified Salaries from CARES Act funds. The budget for CSI funds was reduced (\$103,250) to fund Jumpstart K and 1st grade programs in August 2021. The Districts Insurance budget was increased \$30,751 due to paying in full the SELF Sexual Assault liability fees for 2021-2023. There was an increase in the Maintenance budget of \$33,100 to pay for the parking lot repairs at Shasta Lake School.

Capital Outlay is projected to be \$1,546,629; an increase of \$1,207,535. This is due to the bus grant for three new electric buses.

Other Outgo is projected to be \$214,764; there is no change from First Interim. This is the SCOE passthrough ADA.

Direct Support/Indirect Costs are projected to be (\$54,040), a decrease of (\$13,997) This is the indirect from the Cafeteria Fund.

Transfers Out are budgeted at \$475,039; a decrease of (\$67,813). This is due to a decrease in the Cafeteria Fund encroachment.

Contributions to Restricted Programs the District is projecting to contribute \$2,646,436 to Special Education. The contributions to the Routine Restricted Maintenance program are \$1,022,873; \$332,368 is from RDA funds and \$690,998 is from unrestricted funds. The RDA contribution is for the deferred maintenance portion of the RRM. Included in the Contribution to Restricted Programs is \$715,068 to the GREAT for their share of the LCFF and AB602 ADA they generate.

The Beginning Balance is \$11,933,866, the same as First Interim.

The Ending Balance is projected to be \$12,459,038, a projected increase of \$379,310.

The District Second Interim Budget is projecting \$525,172 more in revenues than expenditures. There are many unpredictable factors which affect revenues and expenditures. The requirements of maintaining programs during the pandemic and the need for increased expenditures to support programs could very likely exceed what is currently budgeted. The district based the budget on assumptions, the best information available at the time the budget was prepared. This budget should be considered a “financial snapshot” on the date it is approved by the Board of Trustees.

COMPARISON OF REVENUES AND EXPENDITURES: 2020-21 SECOND INTERIM COMPARED TO 2020-21 FIRST INTERIM

Gateway Unified School District

3/17/2021

		2020-21 FIRST INTERIM			2020-21 SECOND INTERIM			Diff		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,246,915	-	23,246,915	23,277,325	-	23,277,325	30,410	-	30,410
Federal Revenues	8100 - 8299	149,167	6,389,273	6,538,440	279,195	6,159,121	6,438,316	130,028	(230,152)	(100,124)
Other State Revenues	8300 - 8599	408,319	2,149,066	2,557,385	404,580	2,148,434	2,553,014	(3,739)	(632)	(4,371)
Other Local Revenues	8600 - 8799	358,728	3,395,558	3,754,286	377,934	4,592,461	4,970,395	19,206	1,196,903	1,216,109
Interfund Transfers In	8910 - 8929	378,481	-	378,481	353,840	-	353,840	(24,641)	-	(24,641)
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,212,748)	4,212,748	-	(4,063,643)	4,063,643	-	149,105	(149,105)	-
TOTAL REVENUES		20,328,862	16,146,645	36,475,507	20,629,231	16,963,559	37,592,890	300,369	817,014	1,117,383
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,361,797	3,316,396	11,678,193	8,372,364	3,347,255	11,719,619	10,567	30,859	41,426
Classified Salaries	2000 - 2999	3,295,256	2,896,920	6,192,176	3,324,574	2,846,038	6,170,612	29,318	(50,882)	(21,564)
STRS	3101-3102	1,337,686	1,623,672	2,961,358	1,319,901	1,624,824	2,944,725	(17,785)	1,152	(16,633)
PERS	3201-3202	655,751	619,625	1,275,376	645,708	608,066	1,253,774	(10,043)	(11,559)	(21,602)
Other Employee Benefits	3300-3999	2,530,027	1,080,015	3,610,042	2,514,343	1,056,859	3,571,202	(15,684)	(23,156)	(38,840)
Total Employee Benefits		4,523,464	3,323,312	7,846,776	4,479,952	3,289,749	7,769,701	(43,512)	(33,563)	(77,075)
Total Salary and Benefits		16,180,517	9,536,628	25,717,145	16,176,890	9,483,042	25,659,932	(3,627)	(53,586)	(57,213)
Books and Supplies	4000 - 4999	866,857	2,843,778	3,710,635	713,189	3,011,265	3,724,454	(153,668)	167,487	13,819
Services, Other Operating Expenses	5000 - 5999	2,473,483	3,399,709	5,873,192	2,438,652	3,062,288	5,500,940	(34,831)	(337,421)	(372,252)
Capital Outlay	6000 - 6599	-	339,094	339,094	-	1,546,629	1,546,629	-	1,207,535	1,207,535
Other Outgo	7100 - 7499	214,764	-	214,764	214,764	-	214,764	-	-	-
Direct Support / Indirect Costs	7300 - 7399	(264,132)	196,095	(68,037)	(236,663)	182,623	(54,040)	27,469	(13,472)	13,997
Interfund Transfers Out	7610 - 7629	542,852	-	542,852	475,039	-	475,039	(67,813)	-	(67,813)
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		20,014,341	16,315,304	36,329,645	19,781,871	17,285,847	37,067,718	(232,470)	970,543	738,073
NET INCREASE/DECREASE IN FUND BALANCE		314,521	(168,659)	145,862	847,360	(322,188)	525,172	532,839	(153,529)	379,310
BEGINNING BALANCE		9,425,973	2,498,120	11,924,093	9,425,973	2,498,120	11,924,093	-	-	-
Audit Adjustment/Restatement		9,773	-	9,773	9,773	-	9,773	-	-	-
ENDING BALANCE		9,750,267	2,329,461	12,079,728	10,283,106	2,175,932	12,459,038	532,839	(153,529)	379,310

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	12,900	-	12,900	12,900	-	12,900	-	-	-
Economic Uncertainty	5,805,613	-	5,805,613	5,824,447	-	5,824,447	18,834	-	18,834
Board Designated/Assigned	3,931,754	-	3,931,754	4,445,759	-	4,445,759	514,005	-	514,005
Restricted	-	2,329,461	2,329,461	-	2,175,932	2,175,932	-	(153,529)	(153,529)
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	9,750,267	2,329,461	12,079,728	10,283,106	2,175,932	12,459,038	532,839	(153,529)	379,310

ECONOMIC UNCERTAINTY

16.0%	15.7%	-0.3%
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Funded LCFF ADA (Projected)	2075.84	2075.84	0.00	0.00
District Funded County Program ADA	12.46	12.46		0.00
County ADA Pass-through	16.59	16.59		0.00
Total Projected Funded LCFF ADA	2104.89	2104.89		0.00

Assumptions:

Increase in LCFF Funding
Increase in STRS/PERS Expense
Difference

GATEWAY UNIFIED SCHOOL DISTRICT
Comparison of Ending Fund Balance Components: 2020-21 Second Interim to First
March 17, 2021

	2020-21 FIRST INTERIM	2020-21 SECOND INTERIM
REVOLVING CASH/STORES/PREPAIDS	12,900	12,900
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	5,805,613	5,824,447
RESTRICTED		
COVID19-SB117	18,995	26,673
CARES Act ESSER -3210	0	0
Corona Virus - 3215	235,986	9,561
Classified Professional Development - 7311	0	21,375
Instructional Lottery	258,563	327,448
Medi-Cal	376,703	399,306
Music Grant Donation	3,007	3,007
RDA for Capital Improvements	1,246,603	1,198,208
Site Specific General Ed	189,604	190,354
TOTAL RESTRICTED	2,329,461	2,175,932
Unrestricted/Assigned		
Classroom Furniture	125,000	125,000
Chromebooks	0	250,000
Deferred Maintenance	104,289	104,289
Early Intervention Grant-Unrestricted	87,227	87,228
Forest Reserve - Replacement Equipment	683,594	687,975
Insurance Proceeds for Fire at Canyon	140,744	140,744
LCAP	0	142,728
Lottery	620,856	601,556
MediCal Administrative Activities	761,055	878,999
MediCal BackCasting Set Aside	70,000	70,000
Set Aside for funding losses/future deficits	956,105	975,300
Student Body Fund 08 (Unorganized SB)	3,070	3,061
Student Sports - Fundraising	8,052	8,377
Student Programs - Fundraising	15,920	14,660
Technology Infrastructure	105,842	105,842
Textbook Adoptions	250,000	250,000
TOTAL UNRESTRICTED	3,931,754	4,445,759
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	12,079,728	12,459,038

ENDING FUND BLALANCE - ALL FUNDS

2020-21 SECOND INTERIM

FUND	Description	Beginning Balance	20-21 Revenue	20-21 Expenditures	Ending Balance	Increase/ (Decrease)
01	General Fund	11,813,488.00	34,904,310.00	34,378,604.00	12,339,194.00	525,706.00
02	GREAT	110,605.00	2,683,632.00	2,677,454.00	116,783.00	6,178.00
08	Unorganized Student body	9,773.00	4,948.00	11,660.00	3,061.00	(6,712.00)
	Total for 01,02 & 08 SACS 01	11,933,866.00	37,592,890.00	37,067,718.00	12,459,038.00	525,172.00
13	Cafeteria	98,179.00	1,131,989.00	1,135,136.00	95,032.00	(3,147.00)
20	Special Reserve Post Retirement	532,630.00	262,340.00	353,840.00	441,130.00	(91,500.00)
21	Capital Building Bond Fund	719,815.00	10,000.00	0.00	729,815.00	10,000.00
25	Capital Facilities Funds	1,699,694.00	420,000.00	110,669.00	2,009,025.00	309,331.00
40	Special Reserve Capital Project	2,354.00	35.00	0.00	2,389.00	35.00
51	Bond Interest & Redemption	1,763,891.00	1,249,450.00	1,310,450.00	1,702,891.00	(61,000.00)
52	Bond Interest & Redemption	1,054,740.00	860,809.00	764,996.00	1,150,553.00	95,813.00
	Total for 51 & 52, SACS 51	2,818,631.00	2,110,259.00	2,075,446.00	2,853,444.00	34,813.00

TOTAL	17,805,169.00	41,527,513.00	40,742,809.00	18,589,873.00	784,704.00
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TOTAL **18,589,873.00**

**GATEWAY UNIFIED SCHOOL DISTRICT
SECOND INTERIM BUDGET - OTHER FUNDS
MARCH 17, 2021**

OTHER FUNDS

Cafeteria Fund-Form 13: The beginning balance is budgeted at \$98,179 and it is projected to end the year with \$95,032, of which \$45,032 is inventory. The General Fund is expected to make a contribution of \$221,199. In addition, \$182,972 in salaries and benefits for Cafeteria is being paid out of the General Fund with CARES Act funding.

Special Reserve Fund-Form 20: The beginning balance is \$532,630 and the ending balance is projected to be \$441,130. A transfer of \$353,840 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$253,840 transfer in from the General Fund is budgeted to cover future liability for current retirees.

Bond Construction Fund-Form 21: The beginning balance is \$719,815 and the ending balance is budgeted to be \$729,815. No expenditures are budgeted at this time.

County School Facilities (Developer Fee) Fund-Form 25: The beginning balance is \$1,699,694 and the ending balance is projected to be \$2,009,025, which is (\$93,069) less than First Interim. \$93,069 is budgeted for shade structures at CVHS.

Special Reserve for Capital Outlay Fund-Form 40: The beginning balance is \$2,354 and the ending balance is projected to be \$2,389.

Bond Fund-Form 51: Fund 51 beginning balance is \$1,763,891 and the ending balance budget is \$1,702,891. Fund 52 beginning balance is \$1,054,740 and the ending balance budget is \$1,150,553. The combined ending balance is projected at \$2,853,444. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

GATEWAY UNIFIED SCHOOL DISTRICT
Other Funds Summary
March 17, 2021

	2020-21 FIRST INTERIM	2020-21 SECOND INTERIM	CHANGE
FUND 13: CAFETERIA			
2020-2021 Projected Ending Balance:	\$95,032	\$95,032	\$0
FUND 20: SPECIAL RESERVE FUND FOR RETIREE BENEFITS			
2020-2021 Projected Ending Balance:	\$418,587	\$441,130	\$22,543
FUND 21: BUILDING FUND			
2020-2021 Projected Ending Balance:	\$729,815	\$729,815	\$0
FUND 25: CAPITAL FACILITES FUND (DEVELOPER FEES)			
2020-2021 Projected Ending Balance:	\$2,102,094	\$2,009,025	(\$93,069)
FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY			
2020-2021 Projected Ending Balance:	\$2,389	\$2,389	\$0
FUND 51/52: BOND INTEREST AND REDEMPTION FUND			
2020-2021 Projected Ending Balance:	\$2,853,444	\$2,853,444	\$0

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
MARCH 17, 2021**

2021-22

INCOME: \$33,105,383

The LCFF is based on **funded** prior year ADA of 2104.89, due to the pandemic and being held harmless. 3.84% COLA, 100% GAP and 72.14% for unduplicated count were used in calculations. These assumptions resulted in a funding increase of \$733,076. Supplemental and Concentration (LCAP) increased \$381,750 and the base increased \$351,326.

Federal income decreased (\$3,522,213) due to the following: MAA (\$184,004); CARES ACT 3210, 3215 and 3220 (\$3,462,792). Various other resources were increased \$124,583, mainly in CSI and Title I.

State income decreased (\$394,503); Lottery revenue was reduced about (\$6,000) for declining ADA. The following was taken out; CTE (\$97,473), SWF (\$52,319), CARES LLMF (\$201,243) and ASES deferred income of (\$38,624).

Local income was reduced (\$1,303,867). Interest was reduced (\$75,000); E-rate was taken out for (\$99,484); Special Ed was reduced (\$15,703) for declining ADA and the Bus Grant for (\$1,199,833) was taken out. School fees and other donations were increased \$74,304 and the GREAT was increased \$57,795.

Contribution to Restricted Programs increased \$353,840, which is mainly due to backfilling special ed aide vacancies and the increase in the PERS rate.

Total Income was reduced (\$4,487,507) in 2021-22.

EXPENDITURES: \$34,065,837

Total salaries were increased \$191,355. Step and column for all employees was added for an estimated salary cost of \$416,508 and \$17,508 was added for the minimum wage increase. \$103,000 for athletic stipends was added back. Approximately \$255,661 in one-time expenditures were removed; mainly from CARES.

Total benefits increased \$146,042. The STRS rate dropped from 16.15% to 15.92%, for a cost savings of (\$25,895); the PERS rate grew from 20.7% to 23.0%, for a cost increase of \$139,308.

Total Books and Supplies were decreased by (\$1,894,298) due to one-time expenditures being removed in CARES, Title IV, CTE, SWP and ASES. \$225,000 was added back for textbooks.

Services and Operating expenses decreased (\$55,839) due to one-time expenditures being removed in CARES, CTE, LPSBG, SWP and Prop 39. Routine Restricted Maintenance was reduced (\$48,000) as 19-20 carry over was budgeted in 20-21. Special Education was increased \$50,000. Utilities were increased 5%. \$33,718 was added for VM Ware, which is every three years.

Capital Outlay was decreased (\$1,546,629). No capital outlay is planned at this time.

Other Outgo increased \$7,488 for the 3.84% COLA on SCOE pass-through ADA.

Interfund Transfers Out for Retiree Benefit Fund was increased \$150,000. \$100,000 for Cafeteria (part of salaries paid out of CARES last year) and \$50,000 in retiree benefits.

Total expenditures decreased (\$3,001,881) in 2021-22, which is mainly due to the CARES ACT funding and the Bus Grant being removed.

The District is projecting to deficit spend \$960,454 in 2021-22.

The Ending Balance is \$11,498,584; the Economic Uncertainty is 16%.

2022-23

INCOME: \$31,925,549

The LCFF is based on prior year ADA of 1978.22, a decrease of 126.67 from 2021-22. This reflects a two-year loss of ADA since 2021-22 was funded on 2019/20 ADA. 1.28% COLA and 71.69% unduplicated percentage were used in calculations. Decreased LCFF funding is projected to be (\$1,173,095); \$265,154 of the loss is in supplemental and concentration.

Federal funding was increased \$3,933, mainly in Title I, less was deferred.

State funding decreased (\$10,201) due to declining enrollment.

Local funding decreased (\$471); this consists of an increase of \$60,000 for GREAT Partnership and a reduction of (\$25,000) in interest and (\$35,000) in SELPA Special Ed funding due to declining ADA.

Total income decreased (\$1,179,834) in 2022-23.

EXPENDITURES: \$34,869,978

Total salaries increased \$181,911. This includes cost of step and column for all employees, for an estimated salary cost of \$254,403 plus \$17,508 for the minimum wage increase to \$15. It also includes salary savings of \$90,000 for three certificated retirees.

Total benefits increased \$498,638. The STRS rate went from 15.92% to 18.0%, for an increased cost of \$234,184; the PERS rate grew to 26.3%, up from 23.0%, for a cost increase of \$199,877. The balance of the increase is due to salary increases above.

Books and Supplies were increased by \$50,000.

Services and Operating expenses increased \$25,000. Special Education was increased \$25,000. Utilities were increased 3%. \$33,718 for VM Ware was removed.

Capital Outlay remained at zero.

Other Outgo was increased \$13,592; \$11,000 for SCOE transportation and \$2,592 for the 1.28% COLA for SCOE ADA.

Transfers out were increased \$35,000 for the Retiree Benefit Fund.

Total Expenditures increased \$804,141 in 2022-23.

The District is projecting to deficit spend \$2,944,429.

The Ending Balance is projected to be \$8,554,155 with the Economic Uncertainty at 8.64%.

MULTI-YEAR PROJECTION: 2020-21 SECOND INTERIM

Gateway Unified School District

3/17/2021

		2020-21 Second Interim			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,277,325	-	23,277,325	24,010,401	-	24,010,401	22,837,306	-	22,837,306
Federal Revenues	8100 - 8299	279,195	6,159,121	6,438,316	85,672	2,830,431	2,916,103	77,105	2,842,931	2,920,036
Other State Revenues	8300 - 8599	404,580	2,148,434	2,553,014	401,613	1,756,898	2,158,511	393,188	1,755,122	2,148,310
Other Local Revenues	8600 - 8799	377,934	4,592,461	4,970,395	335,017	3,331,511	3,666,528	310,017	3,356,040	3,666,057
Interfund Transfers In	8910 - 8929	353,840	-	353,840	353,840	-	353,840	353,840	-	353,840
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,063,643)	4,063,643	-	(4,388,217)	4,388,217	-	(4,657,363)	4,657,363	-
TOTAL REVENUES		20,629,231	16,963,659	37,592,890	20,798,326	12,307,057	33,105,383	19,314,093	12,611,456	31,925,549
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,372,364	3,347,255	11,719,619	8,937,007	2,881,019	11,818,026	9,009,077	2,929,935	11,939,012
Classified Salaries	2000 - 2999	3,324,574	2,846,038	6,170,612	3,477,646	2,785,914	6,263,560	3,514,932	2,809,553	6,324,485
Total Employee Benefits	3000-3999	4,479,952	3,289,749	7,769,701	4,740,489	3,175,254	7,915,743	5,104,837	3,309,544	8,414,381
Total Salary and Benefits		16,176,890	9,483,042	25,659,932	17,155,142	8,842,187	25,997,329	17,628,846	9,049,032	26,677,878
Books and Supplies	4000 - 4999	713,189	3,011,265	3,724,454	1,200,909	629,247	1,830,156	1,200,909	679,247	1,880,156
Services, Other Operating Expenses	5000 - 5999	2,438,652	3,062,288	5,500,940	2,628,220	2,816,881	5,445,101	2,628,220	2,841,881	5,470,101
Capital Outlay	6000 - 6599	-	1,546,629	1,546,629	-	-	-	-	-	-
Other Outgo	7100 - 7499	214,764	-	214,764	222,252	-	222,252	224,844	11,000	235,844
Direct Support / Indirect Costs	7300 - 7399	(236,663)	182,623	(54,040)	(220,739)	166,699	(54,040)	(220,739)	166,699	(54,040)
Interfund Transfers Out	7610 - 7629	475,039	-	475,039	625,039	-	625,039	660,039	-	660,039
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		19,781,871	17,285,847	37,067,718	21,610,823	12,455,014	34,065,837	22,122,119	12,747,859	34,869,978
NET INCREASE/DECREASE IN FUND BALANCE		847,360	(322,188)	525,172	(812,497)	(147,957)	(960,454)	(2,808,026)	(136,403)	(2,944,429)
BEGINNING BALANCE		9,425,973	2,498,120	11,924,093	10,283,106	2,175,932	12,459,038	9,470,609	2,027,975	11,498,584
Audit Adjustment/Restatement		9,773	-	9,773	-	-	-	-	-	-
ENDING BALANCE		10,283,106	2,175,932	12,459,038	9,470,609	2,027,975	11,498,584	6,662,583	1,891,572	8,554,155

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	12,900	-	12,900	12,900	-	12,900	12,900	-	12,900
Economic Uncertainty	5,824,447	-	5,824,447	5,450,334	-	5,450,334	3,012,870	-	3,012,870
Board Designated/Assigned	4,445,759	-	4,445,759	4,007,375	-	4,007,375	3,636,813	-	3,636,813
Restricted	-	2,175,932	2,175,932	-	2,027,975	2,027,975	-	1,891,572	1,891,572
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	10,283,106	2,175,932	12,459,038	9,470,609	2,027,975	11,498,584	6,662,583	1,891,572	8,554,155

ECONOMIC UNCERTAINTY

	15.7%		16.0%		8.64%
Funded LCFF ADA (Projected)	2075.84	-51.37	2075.84	0.00	1949.17
District Funded County Program ADA	12.46		12.46		12.46
County ADA Pass-through	16.59		16.59		16.59
Total Projected Funded LCFF ADA	2104.89		2104.89		1978.22

**GATEWAY UNIFIED SCHOOL DISTRICT
2020-2021 SECOND INTERIM
MARCH 17, 2021**

ENDING FUND BALANCES FOR MULTI-YEAR PROJECTIONS

DESCRIPTION	2020-21 SECOND INTERIM	2021-22 PROJECTED	2022-23 PROJECTED
NONSPENDABLE:			
Revolving Cash - 9711	11,900	11,900	11,900
Prepays - 9713	1,000	1,000	1,000
TOTAL NONSPENDABLE	12,900	12,900	12,900
RESTRICTED:			
Covid 19 SB117 - 7388	26,673	19,351	12,029
CARES Act ESSER - 3210	0	0	0
Corona Virus - 3215	9,561	0	0
Classified Professional Development - 7311	21,375	16,096	10,817
Instructional Lottery	321,523	243,068	164,613
Instructional Lottery - GREAT	5,925	4,097	2,269
Low Performing Student Block Grant	0	0	0
Medi-Cal	306,598	302,290	297,982
Medi-Cal - GREAT	92,708	104,336	115,964
Music Grant Donation	3,007	507	0
RDA Funds for Capital Improvent/Deferred Maint	1,198,208	1,165,324	1,132,440
Site Specific - Gen Ed	190,354	172,906	155,458
Site Specific - GREAT	0	0	0
TOTAL RESTRICTED	2,175,932	2,027,975	1,891,572
ECONOMIC UNCERTAINTY:			
Economic Uncertainty - 9789	3,796,380	3,403,847	929,130
Economic Uncertainty, Mandated Costs - 9789	2,028,067	2,046,487	2,083,740
Economic Uncertainty - Forest Reserve	0	0	0
Economic Uncertainty - Unrestricted Lottery	0	0	0
TOTAL ECONOMIC UNCERTAINTY - 9789	5,824,447	5,450,334	3,012,870
UNRESTRICTED - ASSIGNED:			
Classroom Furniture	125,000	125,000	125,000
Chromebooks	250,000		
Deferred Maintenance	104,289	104,289	104,289
Early Intervention Grant	87,228	0	0
Forest Reserve - Replacement Equipment	687,975	773,647	850,752
Insurance Proceeds for Fire at Canyon	140,744	140,744	140,744
Lottery	583,406	626,716	670,026
Lottery - GREAT	18,150	19,547	20,944
Mandated Costs	0	0	0
MediCal Administrative Activities	878,999	868,999	858,999
MediCal Back Casting Set Aside	70,000	70,000	70,000
MediCal Administrative Activities - GREAT	0	0	0
Set Aside for funding losses/future deficits	975,300	375,751	0
Student Body Fund 08 (Unorganized Student Body)	3,061	3,061	3,061
Student Sports - Fundraising	8,377	15,322	23,699
Student Programs - Fundraising	14,660	28,457	38,457
Supplemental & Concentration (LCAP)-Chromebooks	142,728	500,000	500,000
Technology Infrastructure	105,842	105,842	105,842
Textbook Adoptions	250,000	250,000	125,000
TOTAL UNRESTRICTED - ASSIGNED	4,445,759	4,007,375	3,636,813
TOTAL ENDING FUND BALANCE	12,459,038	11,498,584	8,554,155

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
MARCH 17, 2021**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the upcoming fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2020-2021 Second Interim Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify as ***positive*** for the 2020-21 Second Interim Report.

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	2,075.84	2,075.84		
Charter School	0.00	0.00		
Total ADA	2,075.84	2,075.84	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	2,075.84	2,075.84		
Charter School				
Total ADA	2,075.84	2,075.84	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,989.62	1,949.17		
Charter School				
Total ADA	1,989.62	1,949.17	-2.0%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

Adjusted 22-23 ADA based on last two years of declining CBEDS.

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	2,213	2,202		
Charter School				
Total Enrollment	2,213	2,202	-0.5%	Met
1st Subsequent Year (2021-22)				
District Regular	2,203	2,139		
Charter School				
Total Enrollment	2,203	2,139	-2.9%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	2,193	2,092		
Charter School				
Total Enrollment	2,193	2,092	-4.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment was revised based on decline last two years.

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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,141	2,502	
Charter School			
Total ADA/Enrollment	2,141	2,502	85.6%
Second Prior Year (2018-19)			
District Regular	2,117	2,460	
Charter School			
Total ADA/Enrollment	2,117	2,460	86.1%
First Prior Year (2019-20)			
District Regular	2,077	2,281	
Charter School	0	2,281	
Total ADA/Enrollment	2,077	4,562	45.5%
Historical Average Ratio:			72.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			72.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	2,076	2,202		
Charter School	0			
Total ADA/Enrollment	2,076	2,202	94.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	2,076	2,139		
Charter School				
Total ADA/Enrollment	2,076	2,139	97.1%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	1,978	2,092		
Charter School				
Total ADA/Enrollment	1,978	2,092	94.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

1. ADA for 20/21 and 21/22 is held harmless.
2. Ratio % for 19/20 is incorrect. 2,281 pulled in for Charter Schools and should be 0 (unable to correct); this would make the ratio 91%.

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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	25,038,390.00	25,202,453.00	0.7%	Met
1st Subsequent Year (2021-22)	24,935,759.00	25,935,529.00	4.0%	Not Met
2nd Subsequent Year (2022-23)	24,080,043.00	24,865,283.00	3.3%	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 first interim projections 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)

21-22 3.84% COLA was added at Second Interim. 22-23 1.28% COLA was added at Second Interim.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	17,306,426.96	20,406,478.37	84.8%
Second Prior Year (2018-19)	17,306,333.42	20,469,257.81	84.5%
First Prior Year (2019-20)	16,340,511.98	19,076,033.38	85.7%
	Historical Average Ratio:		85.0%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	16,176,890.00	19,306,832.00	83.8%	Met
1st Subsequent Year (2021-22)	17,155,142.00	20,985,784.00	81.7%	Not Met
2nd Subsequent Year (2022-23)	17,628,846.00	21,462,080.00	82.1%	Met

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

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

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

Explanation:
(required if NOT met)

21-22 is short \$53,200 which is partially due to moving restricted expenses in 20-21 to unrestricted in 21-22.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	6,538,440.00	6,438,316.00	-1.5%	No
1st Subsequent Year (2021-22)	2,382,297.00	2,916,103.00	22.4%	Yes
2nd Subsequent Year (2022-23)	2,395,747.00	2,920,036.00	21.9%	Yes

Explanation:
(required if Yes)

CSI funding continued in 21-22 and 22-23; did not include at First Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	2,557,385.00	2,553,014.00	-0.2%	No
1st Subsequent Year (2021-22)	2,162,652.00	2,158,511.00	-0.2%	No
2nd Subsequent Year (2022-23)	2,148,258.00	2,148,310.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	3,754,286.00	4,970,395.00	32.4%	Yes
1st Subsequent Year (2021-22)	3,688,099.00	3,666,528.00	-0.6%	No
2nd Subsequent Year (2022-23)	3,688,611.00	3,666,057.00	-0.6%	No

Explanation:
(required if Yes)

Bus Grant for \$1,199,833 was added at Second Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	3,710,635.00	3,724,454.00	0.4%	No
1st Subsequent Year (2021-22)	1,669,542.00	1,830,156.00	9.6%	Yes
2nd Subsequent Year (2022-23)	1,618,560.00	1,880,156.00	16.2%	Yes

Explanation:
(required if Yes)

Added \$225,000 for textbooks in 21-22 and 22-23.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	5,873,192.00	5,500,940.00	-6.3%	Yes
1st Subsequent Year (2021-22)	5,162,346.00	5,445,101.00	5.5%	Yes
2nd Subsequent Year (2022-23)	5,177,628.00	5,470,101.00	5.6%	Yes

Explanation:
(required if Yes)

In 20-21 Cafeteria salaries and benefits were moved from 5750 and into 2000's and 3000's. 20-21, 21-22 and 22-23 re-budgeted CSI expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	12,850,111.00	13,961,725.00	8.7%	Not Met
1st Subsequent Year (2021-22)	8,233,048.00	8,741,142.00	6.2%	Not Met
2nd Subsequent Year (2022-23)	8,232,616.00	8,734,403.00	6.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	9,583,827.00	9,225,394.00	-3.7%	Met
1st Subsequent Year (2021-22)	6,831,888.00	7,275,257.00	6.5%	Not Met
2nd Subsequent Year (2022-23)	6,796,188.00	7,350,257.00	8.2%	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 first interim projections 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)

CSI funding continued in 21-22 and 22-23; did not include at First Interim.

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

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

Bus Grant for \$1,199,833 was added at Second Interim.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Added \$225,000 for textbooks in 21-22 and 22-23.

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

In 20-21 Cafeteria salaries and benefits were moved from 5750 and into 2000's and 3000's. 20-21, 21-22 and 22-23 re-budgeted CSI expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,014,564.42	1,022,873.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		979,566.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	16.0%	8.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.3%	2.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	847,360.00	19,781,871.00	N/A	Met
1st Subsequent Year (2021-22)	(812,497.00)	21,610,823.00	3.8%	Met
2nd Subsequent Year (2022-23)	(2,808,026.00)	22,122,119.00	12.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Steps will be taken to reduce deficit in 22-23 through additional income or expenditure reductions.

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)		12,459,038.00	Met
1st Subsequent Year (2021-22)		11,498,584.00	Met
2nd Subsequent Year (2022-23)		8,554,155.00	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)		10,419,485.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,076	2,076	1,949
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- a. Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	37,067,718.00	34,065,837.00	34,869,978.00
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)	37,067,718.00	34,065,837.00	34,869,978.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,112,031.54	1,021,975.11	1,046,099.34
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)	1,112,031.54	1,021,975.11	1,046,099.34

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,824,447.00	5,450,334.00	3,012,870.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,824,447.00	5,450,334.00	3,012,870.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.71%	16.00%	8.64%
District's Reserve Standard (Section 10B, Line 7):	1,112,031.54	1,021,975.11	1,046,099.34
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(4,212,748.00)	(4,063,643.00)	-3.5%	(149,105.00)	Met
1st Subsequent Year (2021-22)	(4,278,359.00)	(4,388,217.00)	2.6%	109,858.00	Met
2nd Subsequent Year (2022-23)	(4,720,010.00)	(4,657,363.00)	-1.3%	(62,647.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	378,481.00	353,840.00	-6.5%	(24,641.00)	Not Met
1st Subsequent Year (2021-22)	378,481.00	353,840.00	-6.5%	(24,641.00)	Not Met
2nd Subsequent Year (2022-23)	378,481.00	353,840.00	-6.5%	(24,641.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	542,852.00	475,039.00	-12.5%	(67,813.00)	Not Met
1st Subsequent Year (2021-22)	592,852.00	625,039.00	5.4%	32,187.00	Not Met
2nd Subsequent Year (2022-23)	642,852.00	660,039.00	2.7%	17,187.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

Projected decrease in cost of retiree health benefits.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

21-22 Projected decrease in cost of retiree health benefits. 21-22 & 22-23 Increased projected encroachment from the Cafeteria Fund.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections? 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:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	51 & 52-8611, 8614	51 & 52-7433,7434	32,145,846
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	2000's	123,902
Other Long-term Commitments (do not include OPEB):				
Bond issue premium	22	52-8611,8614	52-7433,7434	1,249,901
Bond capital interest	22	52-8611,8614	52-7433,7434	10,741,755
Net pension liability				32,178,771
TOTAL:				76,440,175

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	2,175,319	2,443,646	2,555,629	2,642,227
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond issue premium	159,025	155,711	155,711	155,711
Bond capital interest	20,976	215,004	215,004	215,004
Net pension liability				
Total Annual Payments:	2,355,320	2,814,361	2,926,344	3,012,942
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)

Tax collections at the county will cover the increase.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

Yes

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

Yes

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
2,062,010.00	2,062,010.00
0.00	0.00
2,062,010.00	2,062,010.00

Actuarial	Actuarial
Jul 01, 2018	Jul 01 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7A)	Second Interim
295,675.00	295,675.00
295,675.00	295,675.00
295,675.00	295,675.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

366,169.00	366,169.00
366,169.00	366,169.00
366,169.00	366,169.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

379,481.00	379,481.00
379,481.00	379,481.00
379,481.00	379,481.00

- d. Number of retirees receiving OPEB benefits

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

43	43
40	40
40	40

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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	138.3	142.3	141.3	141.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

116,310

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,818,803	1,909,743	2,005,230
66.5%	63.3%	60.3%
0.3%	-4.8%	-4.8%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
266,435	351,441	204,754
34.4%	31.9%	-41.7%

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	173.7	173.7	173.7	173.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

73,550

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
883,142	927,299	973,664
72.4%	69.0%	65.7%
-5.5%	-4.8%	-4.8%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
109,862	86,782	40,530
109.2%	-21.0%	-53.3%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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	27.8	27.8	27.8	27.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

31,570

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
389,508	408,983	429,432
65.5%	62.4%	59.4%
-6.2%	-4.8%	-4.8%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
93,850	48,858	47,556
320.9%	-4.8%	-4.8%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
14,400	14,400	14,400
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?

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Description	Resource Codes	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	21,482,112.00	23,246,915.00	14,662,050.89	23,277,325.00	30,410.00	0.1%
2) Federal Revenue		8100-8299	90,810.00	149,167.00	123,955.19	279,195.00	130,028.00	87.2%
3) Other State Revenue		8300-8599	379,286.00	408,319.00	195,797.53	404,580.00	(3,739.00)	-0.9%
4) Other Local Revenue		8600-8799	366,545.00	358,728.00	169,791.30	377,934.00	19,206.00	5.4%
5) TOTAL, REVENUES			22,318,753.00	24,163,129.00	15,151,594.91	24,339,034.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,636,397.00	8,361,797.00	4,530,329.07	8,372,364.00	(10,567.00)	-0.1%
2) Classified Salaries		2000-2999	3,407,756.00	3,295,256.00	1,744,204.93	3,324,574.00	(29,318.00)	-0.9%
3) Employee Benefits		3000-3999	4,697,246.00	4,523,464.00	2,511,069.72	4,479,952.00	43,512.00	1.0%
4) Books and Supplies		4000-4999	847,009.00	866,857.00	209,029.28	713,189.00	153,668.00	17.7%
5) Services and Other Operating Expenditures		5000-5999	1,730,151.00	2,473,483.00	1,428,848.09	2,438,652.00	34,831.00	1.4%
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	204,337.00	214,764.00	132,572.00	214,764.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(244,899.00)	(264,132.00)	(27,161.47)	(236,663.00)	(27,469.00)	10.4%
9) TOTAL, EXPENDITURES			19,277,997.00	19,471,489.00	10,528,891.62	19,306,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,040,756.00	4,691,640.00	4,622,703.29	5,032,202.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
b) Transfers Out		7600-7629	423,673.00	542,852.00	120,000.00	475,039.00	67,813.00	12.5%
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	(4,722,520.00)	(4,212,748.00)	(2,691.77)	(4,063,643.00)	149,105.00	-3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,767,712.00)	(4,377,119.00)	(122,691.77)	(4,184,842.00)		

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)			(1,726,956.00)	314,521.00	4,500,011.52	847,360.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,814,412.00	9,425,973.00		9,425,973.00	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)			7,814,412.00	9,425,973.00		9,425,973.00		
d) Other Restatements		9795	0.00	9,773.00		9,773.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,814,412.00	9,435,746.00		9,435,746.00		
2) Ending Balance, June 30 (E + F1e)			6,087,456.00	9,750,267.00		10,283,106.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	193,813.00	1,000.00		1,000.00		
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	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,787,391.00	3,931,753.00		4,445,759.00		
Classroom Furniture	0000	9780	125,000.00					
Deferred Maintenance - 9205	0000	9780	104,289.00					
Early Intervention Grant - Unrestricted	0000	9780	79,458.00					
Forest Reserve - Equipment Replacerr	0000	9780	674,908.00					
Insurance Proceeds for Fire at Canyon	0000	9780	140,744.00					
MediCal Administrative Activities (MAF	0000	9780	668,552.00					
MediCal Back Casting Set Aside - 9371	0000	9780	70,000.00					
Student Body - Unorganized Fund 08	0000	9780	7,779.00					
Student Sports - Fundraising - 9075-9C	0000	9780	8,118.00					
Student Programs - Fundraising	0000	9780	10,463.00					
Technology Infrastructure	0000	9780	105,842.00					
Textbook Adoptions	0000	9780	250,000.00					
Lottery - 1100	1100	9780	523,331.00					
Lottery - GREAT 1100	1100	9780	18,907.00					
Classroom Furniture	0000	9780		125,000.00				
Deferred Maintenance - 9205	0000	9780		104,289.00				
Early Intervention Grant - Unrestricted	0000	9780		87,228.00				
Forest Reserve - Equipment Replacerr	0000	9780		683,594.00				
Insurance Proceeds for Fire at Canyon	0000	9780		140,744.00				
MediCal Administrative Activities (MAF	0000	9780		761,055.00				
MediCal Back Casting Set Aside - 9371	0000	9780		70,000.00				
Set Aside for fuding losses/future defic	0000	9780		956,103.00				
Student Body - Unorganized Fund 08	0000	9780		3,070.00				
Student Sports - 9075-9093	0000	9780		8,052.00				
Student Programs - Fundraising	0000	9780		15,920.00				
Technology Infrastructure	0000	9780		105,842.00				
Textbook Adoptions	0000	9780		250,000.00				
Lottery - 1100	1100	9780		602,706.00				
Lottery - GREAT - 1100	1100	9780		18,150.00				

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Classroom Furniture	0000	9780				125,000.00		
Chromebooks	0000	9780				250,000.00		
Deferred Maintenance - 9205	0000	9780				104,289.00		
Early Intervention Grant - Unrestricted	0000	9780				87,228.00		
Forest Reserve - Equipment Replacement	0000	9780				687,975.00		
Insurance Proceeds for Fire at Canyon	0000	9780				140,744.00		
LCAP - 0100	0000	9780				142,728.00		
MediCal Administrative Activities (MAF)	0000	9780				878,999.00		
MediCal Back Casting Set Aside - 9371	0000	9780				70,000.00		
Set Aside for funding losses/future deficit	0000	9780				975,300.00		
Student Body - Unorganized Fund 08	0000	9780				3,061.00		
Student Body - Fundraising - 9075-909	0000	9780				8,377.00		
Student Programs - Fundraising	0000	9780				14,660.00		
Technology Infrastructure - 0176	0000	9780				105,842.00		
Textbook Adoptions	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,094,352.00	5,805,614.00		5,824,447.00		
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	9,876,525.00	11,639,852.00	8,047,842.00	10,253,244.00	(1,386,608.00)	-11.9%
Education Protection Account State Aid - Current Year		8012	421,134.00	420,978.00	261,955.00	420,978.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	154,805.00	154,805.00	76,065.39	152,131.00	(2,674.00)	-1.7%
Timber Yield Tax		8022	56,329.00	56,329.00	42,519.91	45,098.00	(11,231.00)	-19.9%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,047,756.00	11,047,756.00	6,536,297.49	11,798,031.00	750,275.00	6.8%
Unsecured Roll Taxes		8042	495,024.00	495,024.00	547,548.67	527,379.00	32,355.00	6.5%
Prior Years' Taxes		8043	6,072.00	6,072.00	4,329.92	10,350.00	4,278.00	70.5%
Supplemental Taxes		8044	57,182.00	57,182.00	32,892.52	132,789.00	75,607.00	132.2%
Education Revenue Augmentation Fund (ERAF)		8045	(426,226.00)	(426,226.00)	1,083.49	(425,017.00)	1,209.00	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,586,618.00	1,586,618.00	0.00	2,287,470.00	700,852.00	44.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,275,219.00	25,038,390.00	15,550,534.39	25,202,453.00	164,063.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,793,107.00)	(1,791,475.00)	(888,483.50)	(1,925,128.00)	(133,653.00)	7.5%
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			21,482,112.00	23,246,915.00	14,662,050.89	23,277,325.00	30,410.00	0.1%
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	90,810.00	90,810.00	0.00	95,191.00	4,381.00	4.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	3500-3599	8290						
Career and Technical Education	All Other	8290	0.00	58,357.00	123,955.19	184,004.00	125,647.00	215.3%
TOTAL, FEDERAL REVENUE			90,810.00	149,167.00	123,955.19	279,195.00	130,028.00	87.2%
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	85,285.00	85,224.00	85,285.00	85,285.00	61.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	294,001.00	323,095.00	110,512.53	319,295.00	(3,800.00)	-1.2%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			379,286.00	408,319.00	195,797.53	404,580.00	(3,739.00)	-0.9%

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		
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	18,800.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,018.00	89,658.00	24,235.50	89,658.00	0.00	0.0%
Interest		8660	100,190.00	150,127.00	95,405.68	150,118.00	(9.00)	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	77,851.00	77,555.00	19,105.58	77,555.00	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	88,686.00	41,388.00	31,044.54	60,603.00	19,215.00	46.4%
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			366,545.00	358,728.00	169,791.30	377,934.00	19,206.00	5.4%
TOTAL, REVENUES			22,318,753.00	24,163,129.00	15,151,594.91	24,339,034.00	175,905.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,840,291.00	6,533,506.00	3,479,077.13	6,502,286.00	31,220.00	0.5%
Certificated Pupil Support Salaries		1200	734,933.00	725,812.00	394,853.49	739,480.00	(13,668.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,048,411.00	1,090,257.00	649,268.95	1,118,376.00	(28,119.00)	-2.6%
Other Certificated Salaries		1900	12,762.00	12,222.00	7,129.50	12,222.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,636,397.00	8,361,797.00	4,530,329.07	8,372,364.00	(10,567.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	595,347.00	417,955.00	180,099.61	456,675.00	(38,720.00)	-9.3%
Classified Support Salaries		2200	1,117,434.00	1,134,968.00	580,938.20	1,122,789.00	12,179.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	388,828.00	400,388.00	233,559.97	400,388.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	999,915.00	1,044,914.00	584,852.56	1,044,901.00	13.00	0.0%
Other Classified Salaries		2900	306,232.00	297,031.00	164,754.59	299,821.00	(2,790.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			3,407,756.00	3,295,256.00	1,744,204.93	3,324,574.00	(29,318.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,381,124.00	1,337,686.00	700,746.33	1,319,901.00	17,785.00	1.3%
PERS		3201-3202	671,818.00	655,751.00	355,345.39	645,708.00	10,043.00	1.5%
OASDI/Medicare/Alternative		3301-3302	369,330.00	351,366.00	187,564.28	355,484.00	(4,118.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,591,619.00	1,514,166.00	823,198.11	1,493,110.00	21,056.00	1.4%
Unemployment Insurance		3501-3502	5,681.00	16,925.00	4,360.21	16,945.00	(20.00)	-0.1%
Workers' Compensation		3601-3602	318,754.00	308,085.00	166,391.86	309,304.00	(1,219.00)	-0.4%
OPEB, Allocated		3701-3702	357,152.00	337,640.00	272,204.09	337,640.00	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	1,768.00	1,845.00	1,259.45	1,860.00	(15.00)	-0.8%
TOTAL, EMPLOYEE BENEFITS			4,697,246.00	4,523,464.00	2,511,069.72	4,479,952.00	43,512.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	125,000.00	300.00	25,000.00	100,000.00	80.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	639,109.00	660,957.00	181,576.52	597,289.00	63,668.00	9.6%
Noncapitalized Equipment		4400	82,900.00	80,900.00	27,152.76	90,900.00	(10,000.00)	-12.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			847,009.00	866,857.00	209,029.28	713,189.00	153,668.00	17.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	242,358.00	242,358.00	108,679.00	242,358.00	0.00	0.0%
Travel and Conferences		5200	140,606.00	123,646.00	62,383.93	109,925.00	13,721.00	11.1%
Dues and Memberships		5300	34,634.00	35,359.00	23,654.21	35,359.00	0.00	0.0%
Insurance		5400-5450	302,967.00	303,865.00	334,615.63	334,616.00	(30,751.00)	-10.1%
Operations and Housekeeping Services		5500	769,266.00	769,266.00	383,103.91	723,116.00	46,150.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,636.00	207,928.00	186,573.99	228,178.00	(20,250.00)	-9.7%
Transfers of Direct Costs		5710	(1,165,351.00)	(255,691.00)	(64,631.38)	(255,191.00)	(500.00)	0.2%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	2,115.00	2,997.90	2,115.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	919,115.00	906,447.00	346,180.13	879,986.00	26,461.00	2.9%
Communications		5900	137,590.00	138,190.00	45,290.77	138,190.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,730,151.00	2,473,483.00	1,428,848.09	2,438,652.00	34,831.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	184,337.00	194,992.00	132,572.00	194,992.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	20,000.00	19,772.00	0.00	19,772.00	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)			204,337.00	214,764.00	132,572.00	214,764.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(176,750.00)	(196,095.00)	(27,161.47)	(182,623.00)	(13,472.00)	6.9%
Transfers of Indirect Costs - Interfund		7350	(68,149.00)	(68,037.00)	0.00	(54,040.00)	(13,997.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(244,899.00)	(264,132.00)	(27,161.47)	(236,663.00)	(27,469.00)	10.4%
TOTAL, EXPENDITURES			19,277,997.00	19,471,489.00	10,528,891.62	19,306,832.00	164,657.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
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	255,938.00	255,938.00	0.00	253,840.00	2,098.00	0.8%
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	167,735.00	286,914.00	120,000.00	221,199.00	65,715.00	22.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			423,673.00	542,852.00	120,000.00	475,039.00	67,813.00	12.5%
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	(4,722,520.00)	(4,212,748.00)	(2,691.77)	(4,063,643.00)	149,105.00	-3.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,722,520.00)	(4,212,748.00)	(2,691.77)	(4,063,643.00)	149,105.00	-3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,767,712.00)	(4,377,119.00)	(122,691.77)	(4,184,842.00)	192,277.00	-4.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,734,630.00	6,389,273.00	4,252,870.45	6,159,121.00	(230,152.00)	-3.6%
3) Other State Revenue		8300-8599	1,797,995.00	2,149,066.00	734,220.56	2,148,434.00	(632.00)	0.0%
4) Other Local Revenue		8600-8799	3,422,312.00	3,395,558.00	1,078,590.81	4,592,461.00	1,196,903.00	35.2%
5) TOTAL, REVENUES			8,954,937.00	11,933,897.00	6,065,681.82	12,900,016.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,974,807.00	3,316,396.00	1,608,978.77	3,347,255.00	(30,859.00)	-0.9%
2) Classified Salaries		2000-2999	2,788,842.00	2,896,920.00	1,371,277.78	2,846,038.00	50,882.00	1.8%
3) Employee Benefits		3000-3999	3,165,193.00	3,323,312.00	1,052,957.02	3,289,749.00	33,563.00	1.0%
4) Books and Supplies		4000-4999	923,127.00	2,843,778.00	1,998,259.15	3,011,265.00	(167,487.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	4,099,199.00	3,399,709.00	788,629.44	3,062,288.00	337,421.00	9.9%
6) Capital Outlay		6000-6999	0.00	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
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	176,750.00	196,095.00	27,161.47	182,623.00	13,472.00	6.9%
9) TOTAL, EXPENDITURES			14,127,918.00	16,315,304.00	7,068,113.18	17,285,847.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,172,981.00)	(4,381,407.00)	(1,002,431.36)	(4,385,831.00)		
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	4,722,520.00	4,212,748.00	2,691.77	4,063,643.00	(149,105.00)	-3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,722,520.00	4,212,748.00	2,691.77	4,063,643.00		

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)			(450,461.00)	(168,659.00)	(999,739.59)	(322,188.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,140,450.00	2,498,120.00		2,498,120.00	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)			2,140,450.00	2,498,120.00		2,498,120.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,140,450.00	2,498,120.00		2,498,120.00		
2) Ending Balance, June 30 (E + F1e)			1,689,989.00	2,329,461.00		2,175,932.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,689,989.00	2,329,461.00		2,175,932.00		
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	619,020.00	622,718.00	0.00	622,718.00	0.00	0.0%
Special Education Discretionary Grants		8182	144,193.00	144,193.00	0.00	144,193.00	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	1,186,953.00	1,242,622.00	897,798.60	1,108,535.00	(134,087.00)	-10.8%
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	164,600.00	137,862.00	91,092.50	134,462.00	(3,400.00)	-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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	475,143.00	632,784.00	632,783.60	539,873.00	(92,911.00)	-14.7%
Career and Technical Education	3500-3599	8290	37,073.00	37,073.00	0.00	37,073.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,107,648.00	3,572,021.00	2,631,195.75	3,572,267.00	246.00	0.0%
TOTAL, FEDERAL REVENUE			3,734,630.00	6,389,273.00	4,252,870.45	6,159,121.00	(230,152.00)	-3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	105,229.00	104,084.00	(2,891.87)	103,369.00	(715.00)	-0.7%
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	447,992.00	510,931.00	345,624.32	510,931.00	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	50,000.00	97,473.00	97,473.00	97,473.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	37,610.00	49,417.00	48,887.00	49,417.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,157,164.00	1,387,161.00	245,128.11	1,387,244.00	83.00	0.0%
TOTAL, OTHER STATE REVENUE			1,797,995.00	2,149,066.00	734,220.56	2,148,434.00	(632.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	(1,906.33)	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	2,113,375.00	1,956,011.00	323,675.00	1,951,927.00	(4,084.00)	-0.2%
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%) Adjustm		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	66,041.00	139,080.00	116,509.14	1,333,067.00	1,193,987.00	858.5%
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	1,042,896.00	1,100,467.00	640,313.00	1,107,467.00	7,000.00	0.6%
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			3,422,312.00	3,395,558.00	1,078,590.81	4,592,461.00	1,196,903.00	35.2%
TOTAL, REVENUES			8,954,937.00	11,933,897.00	6,065,681.82	12,900,016.00	966,119.00	8.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,654,804.00	2,981,206.00	1,443,011.51	3,040,702.00	(59,496.00)	-2.0%
Certificated Pupil Support Salaries		1200	17,824.00	17,824.00	9,722.28	17,824.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,551.00	71,043.00	27,186.97	42,924.00	28,119.00	39.6%
Other Certificated Salaries		1900	233,628.00	246,323.00	129,058.01	245,805.00	518.00	0.2%
TOTAL, CERTIFICATED SALARIES			2,974,807.00	3,316,396.00	1,608,978.77	3,347,255.00	(30,859.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,191,384.00	2,229,086.00	964,041.20	2,072,907.00	156,179.00	7.0%
Classified Support Salaries		2200	291,362.00	333,603.00	202,692.86	410,745.00	(77,142.00)	-23.1%
Classified Supervisors' and Administrators' Salaries		2300	110,007.00	106,334.00	66,553.98	123,029.00	(16,695.00)	-15.7%
Clerical, Technical and Office Salaries		2400	127,753.00	143,563.00	88,705.49	151,422.00	(7,859.00)	-5.5%
Other Classified Salaries		2900	68,336.00	84,334.00	49,284.25	87,935.00	(3,601.00)	-4.3%
TOTAL, CLASSIFIED SALARIES			2,788,842.00	2,896,920.00	1,371,277.78	2,846,038.00	50,882.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,594,935.00	1,623,672.00	232,217.08	1,624,824.00	(1,152.00)	-0.1%
PERS		3201-3202	575,611.00	619,625.00	291,480.19	608,066.00	11,559.00	1.9%
OASDI/Medicare/Alternative		3301-3302	250,568.00	268,128.00	125,596.31	264,333.00	3,795.00	1.4%
Health and Welfare Benefits		3401-3402	562,767.00	612,373.00	311,260.64	593,969.00	18,404.00	3.0%
Unemployment Insurance		3501-3502	2,753.00	2,951.00	1,408.19	2,941.00	10.00	0.3%
Workers' Compensation		3601-3602	155,797.00	167,608.00	80,509.02	166,664.00	944.00	0.6%
OPEB, Allocated		3701-3702	22,329.00	28,529.00	10,245.23	28,529.00	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	433.00	426.00	240.36	423.00	3.00	0.7%
TOTAL, EMPLOYEE BENEFITS			3,165,193.00	3,323,312.00	1,052,957.02	3,289,749.00	33,563.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	149,000.00	137,100.00	35,469.64	78,500.00	58,600.00	42.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	732,306.00	1,697,613.00	1,038,202.30	1,835,290.00	(137,677.00)	-8.1%
Noncapitalized Equipment		4400	41,821.00	1,009,065.00	924,587.21	1,097,475.00	(88,410.00)	-8.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			923,127.00	2,843,778.00	1,998,259.15	3,011,265.00	(167,487.00)	-5.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,309,148.00	1,061,878.00	185,786.50	1,072,836.00	(10,958.00)	-1.0%
Travel and Conferences		5200	173,224.00	171,876.00	4,183.21	86,727.00	85,149.00	49.5%
Dues and Memberships		5300	1,160.00	1,160.00	520.00	1,020.00	140.00	12.1%
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	80,372.00	80,793.00	31,600.98	116,195.00	(35,402.00)	-43.8%
Transfers of Direct Costs		5710	1,165,351.00	255,691.00	64,631.38	255,191.00	500.00	0.2%
Transfers of Direct Costs - Interfund		5750	0.00	203,883.00	0.00	0.00	203,883.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,365,153.00	1,612,477.00	497,233.03	1,515,946.00	96,531.00	6.0%
Communications		5900	4,791.00	11,951.00	4,674.34	14,373.00	(2,422.00)	-20.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,099,199.00	3,399,709.00	788,629.44	3,062,288.00	337,421.00	9.9%

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)
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	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	176,750.00	196,095.00	27,161.47	182,623.00	13,472.00	6.9%
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			176,750.00	196,095.00	27,161.47	182,623.00	13,472.00	6.9%
TOTAL, EXPENDITURES			14,127,918.00	16,315,304.00	7,068,113.18	17,285,847.00	(970,543.00)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	4,722,520.00	4,212,748.00	2,691.77	4,063,643.00	(149,105.00)	-3.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,722,520.00	4,212,748.00	2,691.77	4,063,643.00	(149,105.00)	-3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,722,520.00	4,212,748.00	2,691.77	4,063,643.00	149,105.00	-3.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,482,112.00	23,246,915.00	14,662,050.89	23,277,325.00	30,410.00	0.1%
2) Federal Revenue		8100-8299	3,825,440.00	6,538,440.00	4,376,825.64	6,438,316.00	(100,124.00)	-1.5%
3) Other State Revenue		8300-8599	2,177,281.00	2,557,385.00	930,018.09	2,553,014.00	(4,371.00)	-0.2%
4) Other Local Revenue		8600-8799	3,788,857.00	3,754,286.00	1,248,382.11	4,970,395.00	1,216,109.00	32.4%
5) TOTAL, REVENUES			31,273,690.00	36,097,026.00	21,217,276.73	37,239,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,611,204.00	11,678,193.00	6,139,307.84	11,719,619.00	(41,426.00)	-0.4%
2) Classified Salaries		2000-2999	6,196,598.00	6,192,176.00	3,115,482.71	6,170,612.00	21,564.00	0.3%
3) Employee Benefits		3000-3999	7,862,439.00	7,846,776.00	3,564,026.74	7,769,701.00	77,075.00	1.0%
4) Books and Supplies		4000-4999	1,770,136.00	3,710,635.00	2,207,288.43	3,724,454.00	(13,819.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	5,829,350.00	5,873,192.00	2,217,477.53	5,500,940.00	372,252.00	6.3%
6) Capital Outlay		6000-6999	0.00	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	204,337.00	214,764.00	132,572.00	214,764.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(68,149.00)	(68,037.00)	0.00	(54,040.00)	(13,997.00)	20.6%
9) TOTAL, EXPENDITURES			33,405,915.00	35,786,793.00	17,597,004.80	36,592,679.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,132,225.00)	310,233.00	3,620,271.93	646,371.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
b) Transfers Out		7600-7629	423,673.00	542,852.00	120,000.00	475,039.00	67,813.00	12.5%
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			(45,192.00)	(164,371.00)	(120,000.00)	(121,199.00)		

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)			(2,177,417.00)	145,862.00	3,500,271.93	525,172.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,954,862.00	11,924,093.00		11,924,093.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,954,862.00	11,924,093.00		11,924,093.00		
d) Other Restatements		9795	0.00	9,773.00		9,773.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,954,862.00	11,933,866.00		11,933,866.00		
2) Ending Balance, June 30 (E + F1e)			7,777,445.00	12,079,728.00		12,459,038.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	193,813.00	1,000.00		1,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,689,989.00	2,329,461.00		2,175,932.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,787,391.00	3,931,753.00		4,445,759.00		
Classroom Furniture	0000	9780	125,000.00					
Deferred Maintenance - 9205	0000	9780	104,289.00					
Early Intervention Grant - Unrestricted	0000	9780	79,458.00					
Forest Reserve - Equipment Replacerr	0000	9780	674,908.00					
Insurance Proceeds for Fire at Canyon	0000	9780	140,744.00					
MediCal Administrative Activities (MAA	0000	9780	668,552.00					
MediCal Back Casting Set Aside - 937	0000	9780	70,000.00					
Student Body - Unorganized Fund 08	0000	9780	7,779.00					
Student Sports - Fundraising - 9075-9C	0000	9780	8,118.00					
Student Programs - Fundraising	0000	9780	10,463.00					
Technology Infrastructure	0000	9780	105,842.00					
Textbook Adoptions	0000	9780	250,000.00					
Lottery - 1100	1100	9780	523,331.00					
Lottery - GREAT 1100	1100	9780	18,907.00					
Classroom Furniture	0000	9780		125,000.00				
Deferred Maintenance - 9205	0000	9780		104,289.00				
Early Intervention Grant - Unrestricted	0000	9780		87,228.00				
Forest Reserve - Equipment Replacerr	0000	9780		683,594.00				
Insurance Proceeds for Fire at Canyon	0000	9780		140,744.00				
MediCal Administrative Activities (MAA	0000	9780		761,055.00				
MediCal Back Casting Set Aside - 937	0000	9780		70,000.00				
Set Aside for funding losses/future defic	0000	9780		956,103.00				
Student Body - Unorganized Fund 08	0000	9780		3,070.00				
Student Sports - 9075-9093	0000	9780		8,052.00				
Student Programs - Fundraising	0000	9780		15,920.00				
Technology Infrastructure	0000	9780		105,842.00				
Textbook Adoptions	0000	9780		250,000.00				
Lottery - 1100	1100	9780		602,706.00				
Lottery - GREAT - 1100	1100	9780		18,150.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Classroom Furniture	0000	9780				125,000.00		
Chromebooks	0000	9780				250,000.00		
Deferred Maintenance - 9205	0000	9780				104,289.00		
Early Intervention Grant - Unrestricted	0000	9780				87,228.00		
Forest Reserve - Equipment Replacement	0000	9780				687,975.00		
Insurance Proceeds for Fire at Canyon	0000	9780				140,744.00		
LCAP - 0100	0000	9780				142,728.00		
MediCal Administrative Activities (MAF)	0000	9780				878,999.00		
MediCal Back Casting Set Aside - 9370	0000	9780				70,000.00		
Set Aside for funding losses/future deficit	0000	9780				975,300.00		
Student Body - Unorganized Fund 08	0000	9780				3,061.00		
Student Body - Fundraising - 9075-909	0000	9780				8,377.00		
Student Programs - Fundraising	0000	9780				14,660.00		
Technology Infrastructure - 0176	0000	9780				105,842.00		
Textbook Adoptions	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,094,352.00	5,805,614.00		5,824,447.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,876,525.00	11,639,852.00	8,047,842.00	10,253,244.00	(1,386,608.00)	-11.9%
Education Protection Account State Aid - Current Year		8012	421,134.00	420,978.00	261,955.00	420,978.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	154,805.00	154,805.00	76,065.39	152,131.00	(2,674.00)	-1.7%
Timber Yield Tax		8022	56,329.00	56,329.00	42,519.91	45,098.00	(11,231.00)	-19.9%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,047,756.00	11,047,756.00	6,536,297.49	11,798,031.00	750,275.00	6.8%
Unsecured Roll Taxes		8042	495,024.00	495,024.00	547,548.67	527,379.00	32,355.00	6.5%
Prior Years' Taxes		8043	6,072.00	6,072.00	4,329.92	10,350.00	4,278.00	70.5%
Supplemental Taxes		8044	57,182.00	57,182.00	32,892.52	132,789.00	75,607.00	132.2%
Education Revenue Augmentation Fund (ERAF)		8045	(426,226.00)	(426,226.00)	1,083.49	(425,017.00)	1,209.00	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,586,618.00	1,586,618.00	0.00	2,287,470.00	700,852.00	44.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,275,219.00	25,038,390.00	15,550,534.39	25,202,453.00	164,063.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,793,107.00)	(1,791,475.00)	(888,483.50)	(1,925,128.00)	(133,653.00)	7.5%
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			21,482,112.00	23,246,915.00	14,662,050.89	23,277,325.00	30,410.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	619,020.00	622,718.00	0.00	622,718.00	0.00	0.0%
Special Education Discretionary Grants		8182	144,193.00	144,193.00	0.00	144,193.00	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	90,810.00	90,810.00	0.00	95,191.00	4,381.00	4.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,186,953.00	1,242,622.00	897,798.60	1,108,535.00	(134,087.00)	-10.8%
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	164,600.00	137,862.00	91,092.50	134,462.00	(3,400.00)	-2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	475,143.00	632,784.00	632,783.60	539,873.00	(92,911.00)	-14.7%
Career and Technical Education	3500-3599	8290	37,073.00	37,073.00	0.00	37,073.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,107,648.00	3,630,378.00	2,755,150.94	3,756,271.00	125,893.00	3.5%
TOTAL, FEDERAL REVENUE			3,825,440.00	6,538,440.00	4,376,825.64	6,438,316.00	(100,124.00)	-1.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	85,285.00	85,224.00	85,285.00	85,285.00	61.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	399,230.00	427,179.00	107,620.66	422,664.00	(4,515.00)	-1.1%
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	447,992.00	510,931.00	345,624.32	510,931.00	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	50,000.00	97,473.00	97,473.00	97,473.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	37,610.00	49,417.00	48,887.00	49,417.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,157,164.00	1,387,161.00	245,128.11	1,387,244.00	83.00	0.0%
TOTAL, OTHER STATE REVENUE			2,177,281.00	2,557,385.00	930,018.09	2,553,014.00	(4,371.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	18,800.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,018.00	89,658.00	24,235.50	89,658.00	0.00	0.0%
Interest		8660	100,190.00	150,127.00	93,499.35	150,118.00	(9.00)	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	2,191,226.00	2,033,566.00	342,780.58	2,029,482.00	(4,084.00)	-0.2%
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	154,727.00	180,468.00	147,553.68	1,393,670.00	1,213,202.00	672.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,042,896.00	1,100,467.00	640,313.00	1,107,467.00	7,000.00	0.6%
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			3,788,857.00	3,754,286.00	1,248,382.11	4,970,395.00	1,216,109.00	32.4%
TOTAL, REVENUES			31,273,690.00	36,097,026.00	21,217,276.73	37,239,050.00	1,142,024.00	3.2%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance45 75267 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,495,095.00	9,514,712.00	4,922,088.64	9,542,988.00	(28,276.00)	-0.3%
Certificated Pupil Support Salaries		1200	752,757.00	743,636.00	404,575.77	757,304.00	(13,668.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,116,962.00	1,161,300.00	676,455.92	1,161,300.00	0.00	0.0%
Other Certificated Salaries		1900	246,390.00	258,545.00	136,187.51	258,027.00	518.00	0.2%
TOTAL, CERTIFICATED SALARIES			11,611,204.00	11,678,193.00	6,139,307.84	11,719,619.00	(41,426.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,786,731.00	2,647,041.00	1,144,140.81	2,529,582.00	117,459.00	4.4%
Classified Support Salaries		2200	1,408,796.00	1,468,571.00	783,631.06	1,533,534.00	(64,963.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	498,835.00	506,722.00	300,113.95	523,417.00	(16,695.00)	-3.3%
Clerical, Technical and Office Salaries		2400	1,127,668.00	1,188,477.00	673,558.05	1,196,323.00	(7,846.00)	-0.7%
Other Classified Salaries		2900	374,568.00	381,365.00	214,038.84	387,756.00	(6,391.00)	-1.7%
TOTAL, CLASSIFIED SALARIES			6,196,598.00	6,192,176.00	3,115,482.71	6,170,612.00	21,564.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,976,059.00	2,961,358.00	932,963.41	2,944,725.00	16,633.00	0.6%
PERS		3201-3202	1,247,429.00	1,275,376.00	646,825.58	1,253,774.00	21,602.00	1.7%
OASDI/Medicare/Alternative		3301-3302	619,898.00	619,494.00	313,160.59	619,817.00	(323.00)	-0.1%
Health and Welfare Benefits		3401-3402	2,154,386.00	2,126,539.00	1,134,458.75	2,087,079.00	39,460.00	1.9%
Unemployment Insurance		3501-3502	8,434.00	19,876.00	5,768.40	19,886.00	(10.00)	-0.1%
Workers' Compensation		3601-3602	474,551.00	475,693.00	246,900.88	475,968.00	(275.00)	-0.1%
OPEB, Allocated		3701-3702	379,481.00	366,169.00	282,449.32	366,169.00	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	2,201.00	2,271.00	1,499.81	2,283.00	(12.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			7,862,439.00	7,846,776.00	3,564,026.74	7,769,701.00	77,075.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	274,000.00	262,100.00	35,769.64	103,500.00	158,600.00	60.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,371,415.00	2,358,570.00	1,219,778.82	2,432,579.00	(74,009.00)	-3.1%
Noncapitalized Equipment		4400	124,721.00	1,089,965.00	951,739.97	1,188,375.00	(98,410.00)	-9.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,770,136.00	3,710,635.00	2,207,288.43	3,724,454.00	(13,819.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,551,506.00	1,304,236.00	294,465.50	1,315,194.00	(10,958.00)	-0.8%
Travel and Conferences		5200	313,830.00	295,522.00	66,567.14	196,652.00	98,870.00	33.5%
Dues and Memberships		5300	35,794.00	36,519.00	24,174.21	36,379.00	140.00	0.4%
Insurance		5400-5450	302,967.00	303,865.00	334,615.63	334,616.00	(30,751.00)	-10.1%
Operations and Housekeeping Services		5500	769,266.00	769,266.00	383,103.91	723,116.00	46,150.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	431,008.00	288,721.00	218,174.97	344,373.00	(55,652.00)	-19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	205,998.00	2,997.90	2,115.00	203,883.00	99.0%
Professional/Consulting Services and Operating Expenditures		5800	2,284,268.00	2,518,924.00	843,413.16	2,395,932.00	122,992.00	4.9%
Communications		5900	142,381.00	150,141.00	49,965.11	152,563.00	(2,422.00)	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,829,350.00	5,873,192.00	2,217,477.53	5,500,940.00	372,252.00	6.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	339,094.00	220,849.55	1,546,629.00	(1,207,535.00)	-356.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	184,337.00	194,992.00	132,572.00	194,992.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	20,000.00	19,772.00	0.00	19,772.00	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)			204,337.00	214,764.00	132,572.00	214,764.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(68,149.00)	(68,037.00)	0.00	(54,040.00)	(13,997.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(68,149.00)	(68,037.00)	0.00	(54,040.00)	(13,997.00)	20.6%
TOTAL, EXPENDITURES			33,405,915.00	35,786,793.00	17,597,004.80	36,592,679.00	(805,886.00)	-2.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			378,481.00	378,481.00	0.00	353,840.00	(24,641.00)	-6.5%
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	255,938.00	255,938.00	0.00	253,840.00	2,098.00	0.8%
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	167,735.00	286,914.00	120,000.00	221,199.00	65,715.00	22.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			423,673.00	542,852.00	120,000.00	475,039.00	67,813.00	12.5%
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)			(45,192.00)	(164,371.00)	(120,000.00)	(121,199.00)	(43,172.00)	-26.3%

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,070,000.00	835,000.00	252,653.15	839,790.00	4,790.00	0.6%
3) Other State Revenue		8300-8599	67,500.00	60,000.00	17,135.79	50,000.00	(10,000.00)	-16.7%
4) Other Local Revenue		8600-8799	126,100.00	16,550.00	18,311.80	21,000.00	4,450.00	26.9%
5) TOTAL, REVENUES			1,263,600.00	911,550.00	288,100.74	910,790.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	453,609.00	428,937.00	148,944.46	291,048.00	137,889.00	32.1%
3) Employee Benefits		3000-3999	220,800.00	223,243.00	61,209.55	124,771.00	98,472.00	44.1%
4) Books and Supplies		4000-4999	651,300.00	651,300.00	189,061.90	631,300.00	20,000.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	37,477.00	(169,906.00)	11,239.66	33,977.00	(203,883.00)	120.0%
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	68,149.00	68,037.00	0.00	54,040.00	13,997.00	20.6%
9) TOTAL, EXPENDITURES			1,431,335.00	1,201,611.00	410,455.57	1,135,136.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,735.00)	(290,061.00)	(122,354.83)	(224,346.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	167,735.00	286,914.00	120,000.00	221,199.00	(65,715.00)	-22.9%
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			167,735.00	286,914.00	120,000.00	221,199.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3,147.00)	(2,354.83)	(3,147.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,600.00	98,179.00		98,179.00	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)			81,600.00	98,179.00		98,179.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,600.00	98,179.00		98,179.00		
2) Ending Balance, June 30 (E + F1e)			81,600.00	95,032.00		95,032.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	31,600.00	45,032.00		45,032.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	50,000.00	50,000.00		50,000.00		
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	990,000.00	760,000.00	252,653.15	764,790.00	4,790.00	0.6%
Donated Food Commodities		8221	80,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,070,000.00	835,000.00	252,653.15	839,790.00	4,790.00	0.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	67,500.00	60,000.00	17,135.79	50,000.00	(10,000.00)	-16.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,500.00	60,000.00	17,135.79	50,000.00	(10,000.00)	-16.7%
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	106,400.00	8,000.00	4,083.58	11,700.00	3,700.00	46.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(1,500.00)	(750.00)	1,222.70	0.00	750.00	-100.0%
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	20,000.00	9,000.00	12,887.22	9,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,200.00	300.00	118.30	300.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,100.00	16,550.00	18,311.80	21,000.00	4,450.00	26.9%
TOTAL, REVENUES			1,263,600.00	911,550.00	288,100.74	910,790.00		

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	367,941.00	345,447.00	112,004.40	225,176.00	120,271.00	34.8%
Classified Supervisors' and Administrators' Salaries		2300	54,041.00	55,651.00	25,042.93	38,956.00	16,695.00	30.0%
Clerical, Technical and Office Salaries		2400	20,441.00	20,521.00	8,448.92	13,973.00	6,548.00	31.9%
Other Classified Salaries		2900	11,186.00	7,318.00	3,448.21	12,943.00	(5,625.00)	-76.9%
TOTAL, CLASSIFIED SALARIES			453,609.00	428,937.00	148,944.46	291,048.00	137,889.00	32.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	80,608.00	79,425.00	27,114.93	52,865.00	26,560.00	33.4%
OASDI/Medicare/Alternative		3301-3302	31,804.00	30,875.00	10,072.60	21,006.00	9,869.00	32.0%
Health and Welfare Benefits		3401-3402	96,118.00	101,333.00	19,919.83	42,937.00	58,396.00	57.6%
Unemployment Insurance		3501-3502	208.00	201.00	70.20	137.00	64.00	31.8%
Workers' Compensation		3601-3602	12,020.00	11,367.00	4,013.19	7,797.00	3,570.00	31.4%
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	42.00	42.00	18.80	29.00	13.00	31.0%
TOTAL, EMPLOYEE BENEFITS			220,800.00	223,243.00	61,209.55	124,771.00	98,472.00	44.1%
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	46,200.00	46,200.00	19,638.87	46,200.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	600,100.00	600,100.00	169,423.03	580,100.00	20,000.00	3.3%
TOTAL, BOOKS AND SUPPLIES			651,300.00	651,300.00	189,061.90	631,300.00	20,000.00	3.1%

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	903.00	1,003.00	321.09	1,003.00	0.00	0.0%
Dues and Memberships		5300	680.00	865.00	225.00	865.00	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	20,130.00	20,130.00	6,470.96	20,130.00	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	1,670.00	(205,998.00)	(2,997.90)	(2,115.00)	(203,883.00)	99.0%
Professional/Consulting Services and Operating Expenditures		5800	14,094.00	14,094.00	7,220.51	14,094.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,477.00	(169,906.00)	11,239.66	33,977.00	(203,883.00)	120.0%
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	68,149.00	68,037.00	0.00	54,040.00	13,997.00	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,149.00	68,037.00	0.00	54,040.00	13,997.00	20.6%
TOTAL, EXPENDITURES			1,431,335.00	1,201,611.00	410,455.57	1,135,136.00		

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	167,735.00	286,914.00	120,000.00	221,199.00	(65,715.00)	-22.9%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			167,735.00	286,914.00	120,000.00	221,199.00	(65,715.00)	-22.9%
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)			167,735.00	286,914.00	120,000.00	221,199.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	8,500.00	3,848.54	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	8,500.00	3,848.54	8,500.00		
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)			6,500.00	8,500.00	3,848.54	8,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	255,938.00	255,938.00	0.00	253,840.00	(2,098.00)	-0.8%
b) Transfers Out		7600-7629	378,481.00	378,481.00	0.00	353,840.00	24,641.00	6.5%
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			(122,543.00)	(122,543.00)	0.00	(100,000.00)		

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)			(116,043.00)	(114,043.00)	3,848.54	(91,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	528,930.00	532,630.00		532,630.00	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)			528,930.00	532,630.00		532,630.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,930.00	532,630.00		532,630.00		
2) Ending Balance, June 30 (E + F1e)			412,887.00	418,587.00		441,130.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	412,887.00	418,587.00		441,130.00		
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 LOCAL REVENUE								
Interest		8660	6,500.00	8,500.00	3,848.54	8,500.00	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%
TOTAL, OTHER LOCAL REVENUE			6,500.00	8,500.00	3,848.54	8,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	8,500.00	3,848.54	8,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	255,938.00	255,938.00	0.00	253,840.00	(2,098.00)	-0.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,938.00	255,938.00	0.00	253,840.00	(2,098.00)	-0.8%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	378,481.00	378,481.00	0.00	353,840.00	24,641.00	6.5%
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			378,481.00	378,481.00	0.00	353,840.00	24,641.00	6.5%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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)			(122,543.00)	(122,543.00)	0.00	(100,000.00)		

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)
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	10,000.00	10,000.00	5,209.06	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	5,209.06	10,000.00		
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)			10,000.00	10,000.00	5,209.06	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	5,209.06	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	719,432.00	719,815.00		719,815.00	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)			719,432.00	719,815.00		719,815.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,432.00	719,815.00		719,815.00		
2) Ending Balance, June 30 (E + F1e)			729,432.00	729,815.00		729,815.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	729,432.00	729,815.00		729,815.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	5,209.06	10,000.00	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			10,000.00	10,000.00	5,209.06	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	5,209.06	10,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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	470,000.00	420,000.00	232,179.72	420,000.00	0.00	0.0%
5) TOTAL, REVENUES			470,000.00	420,000.00	232,179.72	420,000.00		
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	14,500.00	14,500.00	2,970.00	14,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	93,069.00	(93,069.00)	New
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			14,500.00	14,500.00	2,970.00	107,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			455,500.00	405,500.00	229,209.72	312,431.00		
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	3,100.00	3,100.00	0.00	3,100.00	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			(3,100.00)	(3,100.00)	0.00	(3,100.00)		

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)			452,400.00	402,400.00	229,209.72	309,331.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,648,042.00	1,699,694.00		1,699,694.00	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)			1,648,042.00	1,699,694.00		1,699,694.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,648,042.00	1,699,694.00		1,699,694.00		
2) Ending Balance, June 30 (E + F1e)			2,100,442.00	2,102,094.00		2,009,025.00		
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	2,100,442.00	2,102,094.00		2,009,025.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	25,000.00	12,573.72	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	450,000.00	395,000.00	219,606.00	395,000.00	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			470,000.00	420,000.00	232,179.72	420,000.00	0.00	0.0%
TOTAL, REVENUES			470,000.00	420,000.00	232,179.72	420,000.00		

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	14,500.00	14,500.00	2,970.00	14,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,500.00	14,500.00	2,970.00	14,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	93,069.00	(93,069.00)	New
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	93,069.00	(93,069.00)	New
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			14,500.00	14,500.00	2,970.00	107,569.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
(d) TOTAL, USES			3,100.00	3,100.00	0.00	3,100.00	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)			(3,100.00)	(3,100.00)	0.00	(3,100.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.00	35.00	17.02	35.00	0.00	0.0%
5) TOTAL, REVENUES			35.00	35.00	17.02	35.00		
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)			35.00	35.00	17.02	35.00		
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)			35.00	35.00	17.02	35.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,344.00	2,354.00		2,354.00	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)			2,344.00	2,354.00		2,354.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,344.00	2,354.00		2,354.00		
2) Ending Balance, June 30 (E + F1e)			2,379.00	2,389.00		2,389.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,379.00	2,389.00		2,389.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35.00	35.00	17.02	35.00	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			35.00	35.00	17.02	35.00	0.00	0.0%
TOTAL, REVENUES			35.00	35.00	17.02	35.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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	37,554.00	32,704.00	28,845.76	32,704.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,187,000.00	2,077,555.00	1,490,736.47	2,077,555.00	0.00	0.0%
5) TOTAL, REVENUES			2,224,554.00	2,110,259.00	1,519,582.23	2,110,259.00		
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	2,277,524.00	2,075,446.00	2,075,020.33	2,075,446.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,277,524.00	2,075,446.00	2,075,020.33	2,075,446.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,970.00)	34,813.00	(555,438.10)	34,813.00		
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)			(52,970.00)	34,813.00	(55,438.10)	34,813.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,052,925.00	2,818,631.00		2,818,631.00	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)			3,052,925.00	2,818,631.00		2,818,631.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,052,925.00	2,818,631.00		2,818,631.00		
2) Ending Balance, June 30 (E + F1e)			2,999,955.00	2,853,444.00		2,853,444.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,999,955.00	2,853,444.00		2,853,444.00		
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	37,300.00	32,300.00	28,256.73	32,300.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	254.00	404.00	589.03	404.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,554.00	32,704.00	28,845.76	32,704.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,000,000.00	1,900,000.00	1,395,263.06	1,900,000.00	0.00	0.0%
Unsecured Roll		8612	124,000.00	118,000.00	75,061.15	118,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,000.00	1,555.00	1,053.74	1,555.00	0.00	0.0%
Supplemental Taxes		8614	34,000.00	30,000.00	10,125.06	30,000.00	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	28,000.00	28,000.00	9,233.46	28,000.00	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			2,187,000.00	2,077,555.00	1,490,736.47	2,077,555.00	0.00	0.0%
TOTAL, REVENUES			2,224,554.00	2,110,259.00	1,519,582.23	2,110,259.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,604,024.00	1,599,996.00	1,599,995.65	1,599,996.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	673,500.00	475,450.00	475,024.68	475,450.00	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)			2,277,524.00	2,075,446.00	2,075,020.33	2,075,446.00	0.00	0.0%
TOTAL, EXPENDITURES			2,277,524.00	2,075,446.00	2,075,020.33	2,075,446.00		

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		

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)	2,076.12	2,075.84	2,075.84	2,075.84	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)	2,076.12	2,075.84	2,075.84	2,075.84	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	17.09	16.59	0.00	16.59	0.00	0%
b. Special Education-Special Day Class	12.46	12.46	0.00	12.46	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)	29.55	29.05	0.00	29.05	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,105.67	2,104.89	2,075.84	2,104.89	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)						

**Gateway Unified
Cashflow Worksheet
2020/21 Second Interim Budget**

Page 1 of 1

	Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February														
A. BEGINNING CASH	9110		10,712,743	13,389,386	13,120,892	15,865,858	13,667,148	12,303,163	17,305,987	15,428,515	13,576,609	10,886,111	13,457,041	11,444,716		
B. RECEIPTS																
LCFF Sources																
Principal Apportionment	8010-8019	10,253,244	1,829,055	1,829,055	1,829,055	1,829,055	0	0	731,622	0	125,500	125,500	125,500	0	1,828,902	10,253,244
EPA	8012	420,978	0	0	0	130,977	0	130,977	0	0	105,245	0	0	53,780	0	420,978
Property Taxes	8020-8079	14,528,231	0	1,083	529,164	0	65,340	6,645,151	0	0	4,972,399	682,685	1,632,410	0	0	14,528,231
Miscellaneous Funds	8080-8099	(1,925,128)	(134,034)	27,416	(213,236)	(142,157)	(142,157)	(142,157)	(142,157)	(142,157)	(290,119)	(146,818)	(146,818)	(162,157)	(148,576)	(1,925,129)
Federal Revenue	8100-8299	6,438,316	0	469,781	3,125,348	68,738	5,861	549,581	157,518	60,049	530,069	185,276	97,250	309,712	879,134	6,438,316
Other State Revenue	8300-8599	2,553,014	6,623	162,974	212,868	(10,111)	129,760	312,384	115,520	0	135,698	62,474	0	(0)	1,424,825	2,553,014
Other Local Revenue	8600-8799	4,970,395	48,662	62,724	194,471	245,201	328,240	99,695	269,389	25,212	327,456	359,849	347,659	1,612,956	1,048,881	4,970,395
Interfund Transfers In	8910-8929	353,840	0	0	0	0	0	0	0	0	0	0	0	0	353,840	353,840
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		37,592,890	1,750,306	2,553,034	5,808,646	1,990,726	387,043	7,595,630	1,131,892	(56,896)	933,849	5,558,680	1,106,275	3,446,700	5,387,005	37,592,890
C. DISBURSEMENTS																
Certified Salaries	1000-1999	11,719,619	105,199	944,868	1,009,895	997,276	1,038,723	1,018,494	1,024,854	1,046,962	1,054,935	1,087,964	1,158,234	1,172,216	60,000	11,719,619
Classified Salaries	2000-2999	6,170,612	211,021	450,528	482,871	469,757	493,788	517,443	490,074	497,889	608,146	586,488	571,560	791,046	0	6,170,612
Employee Benefits	3000-3999	7,769,701	221,078	532,870	510,396	600,089	528,117	600,325	571,153	535,605	624,327	634,888	640,052	644,382	1,126,420	7,769,701
Books, Supplies and Services	4000-5999	9,225,394	352,506	731,654	442,549	1,681,280	421,491	300,367	494,917	393,403	618,746	638,517	708,862	1,441,103	1,000,000	9,225,394
Capital Outlay	6000-6999	1,546,629	0	0	0	17,561	92,501	0	110,787	4,225	0	0	0	0	1,321,555	1,546,629
Other Outgo	7000-7499	160,724	30,130	30,130	30,130	30,130	0	0	12,052	0	0	0	0	28,152	0	160,724
Interfund Transfers Out	7600-7629	475,039	0	0	0	0	0	120,000	0	0	0	0	0	355,039	0	475,039
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		37,067,718	919,933	2,690,050	2,475,840	3,796,093	2,574,620	2,556,629	2,703,836	2,478,084	2,906,154	2,947,856	3,078,708	4,431,939	3,507,975	37,067,718
D. PRIOR YEAR TRANSACTIONS		Beq Balance														
Assets																
Cash Not in Treasury	9111-9199	160,422	0	0	0	0	0	0	0	0	0	0	0	0	160,422	160,422
Accts Receivable	9200-9299	5,814,217	2,228,520	581,190	1,238,438	164,889	96,424	23,366	167,695	4,777	327,229	327,229	327,230	327,230	0	5,814,217
Due From Other Funds	9310	59,650	383	0	59,267	0	0	0	0	0	0	0	0	0	0	59,650
Stores Inventory	9320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Other Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets		6,035,289	2,229,903	581,190	1,297,705	164,889	96,424	23,366	167,695	4,777	327,229	327,229	327,230	327,230	160,422	6,035,289
Liabilities																
Accounts Payable	9500-9599	(3,567,335)	(383,633)	(204,262)	(1,150,432)	(558,232)	730,483	(59,542)	(473,223)	678,299	(1,045,422)	(367,123)	(367,123)	(367,123)	(0)	(3,567,335)
Due to Other Funds	9610	0	0	3,315	0	(3,315)	0	0	0	0	0	0	0	0	0	0
Current Loans	9640	0	0	9,773	0	0	0	0	0	0	0	0	0	0	0	9,773
Deferred Revenues	9650	(1,256,606)	0	(508,406)	(748,201)	0	0	0	0	0	0	0	0	0	0	(1,256,606)
Total Liabilities		(4,823,941)	(383,633)	(712,668)	(1,885,545)	(558,232)	727,168	(59,542)	(473,223)	678,299	(1,045,422)	(367,123)	(367,123)	(367,123)	(0)	(4,814,168)
TOTAL PRIOR YEAR TRANSACTIONS		1,211,348	1,846,270	(131,477)	(587,840)	(393,343)	823,592	(36,176)	(305,528)	683,075	(718,193)	(39,894)	(39,893)	(39,893)	160,422	1,221,121
E. NET INCREASE/DECREASE (B - C + D)			2,676,643	(268,494)	2,744,966	(2,198,710)	(1,363,985)	5,002,824	(1,877,473)	(1,851,905)	(2,690,498)	2,570,930	(2,012,325)	(1,025,132)	2,039,452	1,746,293
F. ENDING CASH (A + E)			13,389,386	13,120,892	15,865,858	13,667,148	12,303,163	17,305,987	15,428,515	13,576,609	10,886,111	13,457,041	11,444,716	10,419,584		
G. ENDING FUND BALANCE																12,459,036

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,067,718.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,947,089.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,069.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,342,946.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	19,772.00
5. Interfund Transfers Out	All	9300	7600-7629	475,039.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	125,748.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,990,574.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	224,346.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				29,354,401.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,075.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,140.97
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,258,284.65	13,425.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,258,284.65	13,425.06
B. Required effort (Line A.2 times 90%)	25,432,456.19	12,082.55
C. Current year expenditures (Line I.E and Line II.B)	29,354,401.00	14,140.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,475,299.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 23,818,464.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,381,547.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	567,510.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	196,419.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,196,676.35
9. Carry-Forward Adjustment (Part IV, Line F)	115,345.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,312,022.30

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,720,591.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,942,068.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,812,612.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	344,279.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,069.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	427,367.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	80,892.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	18,353.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,976,752.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	8,500.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	500,996.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	31,859,479.65

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19)

6.89%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19)

7.26%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,196,676.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(303,571.44)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.58%) times Part III, Line B19); zero if negative	<u>115,345.95</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.58%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>115,345.95</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>115,345.95</u>

Approved indirect cost rate: 5.58%
Highest rate used in any program: 5.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,049,949.00	58,586.00	5.58%
01	3182	481,971.00	26,893.00	5.58%
01	3310	589,807.00	32,911.00	5.58%
01	3315	136,573.00	7,620.00	5.58%
01	3550	35,514.00	1,559.00	4.39%
01	4035	127,356.00	7,106.00	5.58%
01	4127	29,371.00	1,638.00	5.58%
01	4510	42,126.00	2,349.00	5.58%
01	6010	486,601.00	24,330.00	5.00%
01	6387	92,358.00	5,115.00	5.54%
01	6388	49,554.00	2,765.00	5.58%
01	7210	46,815.00	2,602.00	5.56%
01	7311	5,000.00	279.00	5.58%
01	7510	158,963.00	8,870.00	5.58%
13	5310	1,080,896.00	54,040.00	5.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,277,325.00	3.15%	24,010,401.00	-4.89%	22,837,306.00
2. Federal Revenues	8100-8299	279,195.00	-69.31%	85,672.00	-10.00%	77,105.00
3. Other State Revenues	8300-8599	404,580.00	-0.73%	401,613.00	-2.10%	393,188.00
4. Other Local Revenues	8600-8799	377,934.00	-11.36%	335,017.00	-7.46%	310,017.00
5. Other Financing Sources						
a. Transfers In	8900-8929	353,840.00	0.00%	353,840.00	0.00%	353,840.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,063,643.00)	7.99%	(4,388,217.00)	6.13%	(4,657,363.00)
6. Total (Sum lines A1 thru A5c)		20,629,231.00	0.82%	20,798,326.00	-7.14%	19,314,093.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,372,364.00		8,937,007.00
b. Step & Column Adjustment				200,661.00		72,070.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				363,982.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,372,364.00	6.74%	8,937,007.00	0.81%	9,009,077.00
2. Classified Salaries						
a. Base Salaries				3,324,574.00		3,477,646.00
b. Step & Column Adjustment				42,692.00		25,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				110,380.00		11,380.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,324,574.00	4.60%	3,477,646.00	1.07%	3,514,932.00
3. Employee Benefits	3000-3999	4,479,952.00	5.82%	4,740,489.00	7.69%	5,104,837.00
4. Books and Supplies	4000-4999	713,189.00	68.39%	1,200,909.00	0.00%	1,200,909.00
5. Services and Other Operating Expenditures	5000-5999	2,438,652.00	7.77%	2,628,220.00	0.00%	2,628,220.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	214,764.00	3.49%	222,252.00	1.17%	224,844.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(236,663.00)	-6.73%	(220,739.00)	0.00%	(220,739.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	475,039.00	31.58%	625,039.00	5.60%	660,039.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,781,871.00	9.25%	21,610,823.00	2.37%	22,122,119.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		847,360.00		(812,497.00)		(2,808,026.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,435,746.00		10,283,106.00		9,470,609.00
2. Ending Fund Balance (Sum lines C and D1)		10,283,106.00		9,470,609.00		6,662,583.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,900.00		12,900.00		12,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,445,759.00		4,007,375.00		3,636,813.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,824,447.00		5,450,334.00		3,012,870.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,283,106.00		9,470,609.00		6,662,583.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,824,447.00		5,450,334.00		3,012,870.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,824,447.00		5,450,334.00		3,012,870.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 Cert: Salaries reclassified from CARES Act funds. 2021-22 Class: Salaries reclassified from CARES Act funds. 2022-23 Class: Minimum wage increase.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,159,121.00	-54.04%	2,830,431.00	0.44%	2,842,931.00
3. Other State Revenues	8300-8599	2,148,434.00	-18.22%	1,756,898.00	-0.10%	1,755,122.00
4. Other Local Revenues	8600-8799	4,592,461.00	-27.46%	3,331,511.00	0.74%	3,356,040.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,063,643.00	7.99%	4,388,217.00	6.13%	4,657,363.00
6. Total (Sum lines A1 thru A5c)		16,963,659.00	-27.45%	12,307,057.00	2.47%	12,611,456.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,347,255.00		2,881,019.00
b. Step & Column Adjustment				45,373.00		48,916.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(511,609.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,347,255.00	-13.93%	2,881,019.00	1.70%	2,929,935.00
2. Classified Salaries						
a. Base Salaries				2,846,038.00		2,785,914.00
b. Step & Column Adjustment				37,781.00		17,511.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(97,905.00)		6,128.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,846,038.00	-2.11%	2,785,914.00	0.85%	2,809,553.00
3. Employee Benefits	3000-3999	3,289,749.00	-3.48%	3,175,254.00	4.23%	3,309,544.00
4. Books and Supplies	4000-4999	3,011,265.00	-79.10%	629,247.00	7.95%	679,247.00
5. Services and Other Operating Expenditures	5000-5999	3,062,288.00	-8.01%	2,816,881.00	0.89%	2,841,881.00
6. Capital Outlay	6000-6999	1,546,629.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	11,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	182,623.00	-8.72%	166,699.00	0.00%	166,699.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		17,285,847.00	-27.95%	12,455,014.00	2.35%	12,747,859.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(322,188.00)		(147,957.00)		(136,403.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,498,120.00		2,175,932.00		2,027,975.00
2. Ending Fund Balance (Sum lines C and D1)		2,175,932.00		2,027,975.00		1,891,572.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,175,932.00		2,027,975.00		1,891,572.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,175,932.00		2,027,975.00		1,891,572.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 Cert: One time CARES Act transfer to unrestricted and eliminated extra duty, subs and overtime. 2021-22 Class: One time CARES Act transfer to unrestricted and eliminated extra duty, subs and overtime. 2022-23 Class: Minimum wage increase.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	23,277,325.00	3.15%	24,010,401.00	-4.89%	22,837,306.00
2. Federal Revenues	8100-8299	6,438,316.00	-54.71%	2,916,103.00	0.13%	2,920,036.00
3. Other State Revenues	8300-8599	2,553,014.00	-15.45%	2,158,511.00	-0.47%	2,148,310.00
4. Other Local Revenues	8600-8799	4,970,395.00	-26.23%	3,666,528.00	-0.01%	3,666,057.00
5. Other Financing Sources						
a. Transfers In	8900-8929	353,840.00	0.00%	353,840.00	0.00%	353,840.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		37,592,890.00	-11.94%	33,105,383.00	-3.56%	31,925,549.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,719,619.00		11,818,026.00
b. Step & Column Adjustment				246,034.00		120,986.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(147,627.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,719,619.00	0.84%	11,818,026.00	1.02%	11,939,012.00
2. Classified Salaries						
a. Base Salaries				6,170,612.00		6,263,560.00
b. Step & Column Adjustment				80,473.00		43,417.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,475.00		17,508.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,170,612.00	1.51%	6,263,560.00	0.97%	6,324,485.00
3. Employee Benefits	3000-3999	7,769,701.00	1.88%	7,915,743.00	6.30%	8,414,381.00
4. Books and Supplies	4000-4999	3,724,454.00	-50.86%	1,830,156.00	2.73%	1,880,156.00
5. Services and Other Operating Expenditures	5000-5999	5,500,940.00	-1.02%	5,445,101.00	0.46%	5,470,101.00
6. Capital Outlay	6000-6999	1,546,629.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	214,764.00	3.49%	222,252.00	6.12%	235,844.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,040.00)	0.00%	(54,040.00)	0.00%	(54,040.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	475,039.00	31.58%	625,039.00	5.60%	660,039.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,067,718.00	-8.10%	34,065,837.00	2.36%	34,869,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		525,172.00		(960,454.00)		(2,944,429.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,933,866.00		12,459,038.00		11,498,584.00
2. Ending Fund Balance (Sum lines C and D1)		12,459,038.00		11,498,584.00		8,554,155.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,900.00		12,900.00		12,900.00
b. Restricted	9740	2,175,932.00		2,027,975.00		1,891,572.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,445,759.00		4,007,375.00		3,636,813.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,824,447.00		5,450,334.00		3,012,870.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,459,038.00		11,498,584.00		8,554,155.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,824,447.00		5,450,334.00		3,012,870.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,824,447.00		5,450,334.00		3,012,870.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.71%		16.00%		8.64%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,075.84		2,075.84		1,949.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,067,718.00		34,065,837.00		34,869,978.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,067,718.00		34,065,837.00		34,869,978.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,112,031.54		1,021,975.11		1,046,099.34
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,112,031.54		1,021,975.11		1,046,099.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Reason #1: Voluntary Departure	22,799.00	22,799.00
Reason #3a: Students have left the jurisdiction of the District	130,349.35	130,349.35
Total exempt reductions	153,148.35	153,148.35

SELPA: (??)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	622,718.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	619,652.00	
Increase in funding (if difference is positive)	3,066.00	
Maximum available for MOE reduction (50% of increase in funding)	1,533.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	144,193.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	115,036.65 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

1,533.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

1,533.00

1,533.00

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

0.00 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

115,036.65 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,335,515.00		
b. Less: Expenditures paid from federal sources	831,439.00		
c. Expenditures paid from state and local sources	6,504,076.00	6,301,320.44	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,301,320.44	
Less: Exempt reduction(s) from SECTION 1		153,148.35	
Less: 50% reduction from SECTION 2		1,533.00	
Net expenditures paid from state and local sources	6,504,076.00	6,146,639.09	357,436.91

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	7,335,515.00		
b. Less: Expenditures paid from federal sources	831,439.00		
c. Expenditures paid from state and local sources	6,504,076.00	6,301,320.44	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,301,320.44	
Less: Exempt reduction(s) from SECTION 1		153,148.35	
Less: 50% reduction from SECTION 2		1,533.00	
Net expenditures paid from state and local sources	6,504,076.00	6,146,639.09	
d. Special education unduplicated pupil count	527.00	496.00	
e. Per capita state and local expenditures (A2c/A2d)	12,341.70	12,392.42	(50.72)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,266,325.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		153,148.35	
Less: 50% reduction from SECTION 2		1,533.00	
Net expenditures paid from local sources	5,266,325.00	5,138,219.28	128,105.72

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,266,325.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		153,148.35	
Less: 50% reduction from SECTION 2		1,533.00	
Net expenditures paid from local sources	5,266,325.00	5,138,219.28	
b. Special education unduplicated pupil count	527	496	
c. Per capita local expenditures (B2a/B2b)	9,993.03	10,359.31	(366.28)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Steve Henson
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Telephone NumberAssistant Superintendent
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									496
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	228,617.32	0.00	0.00	0.00	232,825.06	600,428.71	1,229,023.84		2,290,894.93
2000-2999	Classified Salaries	57,758.71	0.00	0.00	0.00	318,193.01	679,353.03	460,302.74		1,515,607.49
3000-3999	Employee Benefits	105,723.26	0.00	0.00	0.00	191,193.51	462,955.97	656,282.11		1,416,154.85
4000-4999	Books and Supplies	1,220.08	0.00	0.00	0.00	5,614.25	17,985.79	275.82		25,095.94
5000-5999	Services and Other Operating Expenditures	234,009.11	0.00	0.00	0.00	411,686.44	985,666.38	161,949.19		1,793,311.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	627,328.48	0.00	0.00	0.00	1,159,512.27	2,746,389.88	2,507,833.70	0.00	7,041,064.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,825.00	0.00	37,928.00		46,753.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,422,559.76								1,422,559.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	8,825.00	0.00	37,928.00	0.00	46,753.00
	TOTAL COSTS	627,328.48	0.00	0.00	0.00	1,168,337.27	2,746,389.88	2,545,761.70	0.00	7,087,817.33
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	439.92	0.00		439.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	82,535.55	258,645.53		341,181.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	24,527.94	114,109.43		138,637.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	11,068.15	47.46		11,115.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	135,368.00	10,171.03	102,830.88		248,369.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	135,368.00	128,742.59	475,633.30	0.00	739,743.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,825.00	0.00	37,928.00		46,753.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	8,825.00	0.00	37,928.00	0.00	46,753.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	144,193.00	128,742.59	513,561.30	0.00	786,496.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									786,496.89

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2019-20 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	228,617.32	0.00	0.00	0.00	232,825.06	599,988.79	1,229,023.84		2,290,455.01
2000-2999	Classified Salaries	57,758.71	0.00	0.00	0.00	318,193.01	596,817.48	201,657.21		1,174,426.41
3000-3999	Employee Benefits	105,723.26	0.00	0.00	0.00	191,193.51	438,428.03	542,172.68		1,277,517.48
4000-4999	Books and Supplies	1,220.08	0.00	0.00	0.00	5,614.25	6,917.64	228.36		13,980.33
5000-5999	Services and Other Operating Expenditures	234,009.11	0.00	0.00	0.00	276,318.44	975,495.35	59,118.31		1,544,941.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	627,328.48	0.00	0.00	0.00	1,024,144.27	2,617,647.29	2,032,200.40	0.00	6,301,320.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,422,559.76								1,422,559.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	627,328.48	0.00	0.00	0.00	1,024,144.27	2,617,647.29	2,032,200.40	0.00	6,301,320.44
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									6,301,320.44
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	110,371.24	0.00	0.00	0.00	232,825.06	536,145.76	4,491.84		883,833.90
2000-2999	Classified Salaries	57,758.71	0.00	0.00	0.00	318,193.01	542,082.23	0.00		918,033.95
3000-3999	Employee Benefits	70,446.01	0.00	0.00	0.00	191,193.51	385,883.20	995.47		648,518.19
4000-4999	Books and Supplies	1,220.08	0.00	0.00	0.00	5,614.25	6,826.08	59.99		13,720.40
5000-5999	Services and Other Operating Expenditures	234,009.11	0.00	0.00	0.00	134,088.60	(177,420.67)	0.00		190,677.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	473,805.15	0.00	0.00	0.00	881,914.43	1,293,516.60	5,547.30	0.00	2,654,783.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	473,805.15	0.00	0.00	0.00	881,914.43	1,293,516.60	5,547.30	0.00	2,654,783.48
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,638,117.15
	TOTAL COSTS									5,292,900.63

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								527
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	212,661.00	0.00	0.00	0.00	240,880.00	1,743,554.00		2,197,095.00
2000-2999	Classified Salaries	66,080.00	0.00	0.00	0.00	298,552.00	1,289,796.00		1,654,428.00
3000-3999	Employee Benefits	110,966.00	0.00	0.00	0.00	191,536.00	1,189,623.00		1,492,125.00
4000-4999	Books and Supplies	4,256.00	0.00	0.00	0.00	9,875.00	88,522.00		102,653.00
5000-5999	Services and Other Operating Expenditures	225,004.00	0.00	0.00	0.00	363,517.00	1,260,162.00		1,848,683.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	618,967.00	0.00	0.00	0.00	1,104,360.00	5,571,657.00	0.00	7,294,984.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,620.00	32,911.00		40,531.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	7,620.00	32,911.00	0.00	40,531.00
	TOTAL COSTS	618,967.00	0.00	0.00	0.00	1,111,980.00	5,604,568.00	0.00	7,335,515.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	212,661.00	0.00	0.00	0.00	240,880.00	1,742,934.00		2,196,475.00
2000-2999	Classified Salaries	66,080.00	0.00	0.00	0.00	298,552.00	886,682.00		1,251,314.00
3000-3999	Employee Benefits	110,966.00	0.00	0.00	0.00	191,536.00	1,045,032.00		1,347,534.00
4000-4999	Books and Supplies	4,100.00	0.00	0.00	0.00	9,875.00	30,614.00		44,589.00
5000-5999	Services and Other Operating Expenditures	225,004.00	0.00	0.00	0.00	226,944.00	1,212,216.00		1,664,164.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	618,811.00	0.00	0.00	0.00	967,787.00	4,917,478.00	0.00	6,504,076.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	618,811.00	0.00	0.00	0.00	967,787.00	4,917,478.00	0.00	6,504,076.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								6,504,076.00

Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	102,663.00	0.00	0.00	0.00	240,880.00	526,684.00		870,227.00
2000-2999	Classified Salaries	66,080.00	0.00	0.00	0.00	298,552.00	641,750.00		1,006,382.00
3000-3999	Employee Benefits	69,476.00	0.00	0.00	0.00	191,536.00	410,472.00		671,484.00
4000-4999	Books and Supplies	3,600.00	0.00	0.00	0.00	9,875.00	25,969.00		39,444.00
5000-5999	Services and Other Operating Expenditures	225,004.00	0.00	0.00	0.00	71,944.00	(264,596.00)		32,352.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	466,823.00	0.00	0.00	0.00	812,787.00	1,340,279.00	0.00	2,619,889.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	466,823.00	0.00	0.00	0.00	812,787.00	1,340,279.00	0.00	2,619,889.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								2,646,436.00
	TOTAL COSTS								5,266,325.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,115.00	0.00	0.00	(54,040.00)				
Other Sources/Uses Detail					353,840.00	475,039.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,115.00)	54,040.00	0.00				
Other Sources/Uses Detail					221,199.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					253,840.00	353,840.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,115.00	(2,115.00)	54,040.00	(54,040.00)	828,879.00	828,879.00		