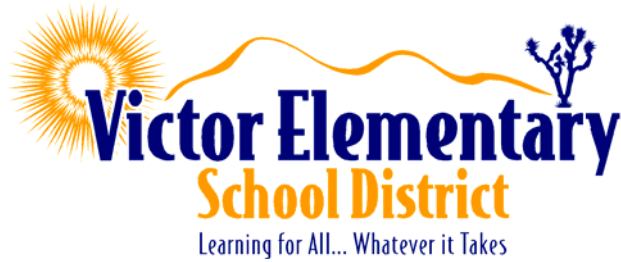




**2020-2021**  
**FIRST INTERIM REPORT**



**December 16, 2020**



## **Visionary Mission Statement**

VESD is committed to inspiring purposeful learners who create their futures with confidence, curiosity, innovation, and integrity through engaging learning experiences in safe environments within a supportive culture.

# **FIRST INTERIM REPORT SUMMARY**

**2020-2021**

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Certification of First Interim Report

General Fund (Summary)

General Fund (Unrestricted)

General Fund (Restricted)

Average Daily Attendance (ADA)

General Fund (Multi-year Projections)

General Fund (Assumptions for Multi-year Projections)

Cash Projection

School District's Criteria and Standards

Funds 09, 13, 14, 20, 21, 25, 35, 40, 49, 51, and 52

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

Signed:   
District Superintendent or Designee

Date: 12/5/2020

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2020

Signed:   
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Ajay Mohindra

Telephone: 760-245-1691

Title: Director Fiscal Services

E-mail: Amohindra@VESD.net

### Criteria and Standards Review Summary

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	119,505,589.00	129,916,171.00	33,563,851.95	130,127,835.00	211,664.00	0.2%
2) Federal Revenue		8100-8299	22,841,880.00	29,147,205.00	15,850,912.80	29,044,083.00	(103,122.00)	-0.4%
3) Other State Revenue		8300-8599	9,948,208.00	11,202,771.00	989,404.18	11,202,771.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,188,443.00	1,522,636.00	220,281.05	1,522,636.00	0.00	0.0%
5) TOTAL, REVENUES			153,484,120.00	171,788,783.00	50,624,449.98	171,897,325.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	58,939,521.00	59,094,062.00	11,015,231.22	58,763,362.00	330,700.00	0.6%
2) Classified Salaries		2000-2999	17,647,800.00	17,440,832.00	5,173,953.78	17,440,832.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,914,803.00	45,248,240.00	10,004,765.32	45,021,921.00	226,319.00	0.5%
4) Books and Supplies		4000-4999	6,083,104.00	13,722,128.00	4,083,085.01	13,722,128.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,978,340.00	21,749,530.00	4,592,012.61	21,784,037.00	(34,507.00)	-0.2%
6) Capital Outlay		6000-6999	35,000.00	152,993.00	104,573.26	152,993.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,368,443.00	4,368,443.00	486,287.00	3,316,413.00	1,052,030.00	24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(397,329.00)	(397,329.00)	0.00	(397,329.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			154,569,682.00	161,378,899.00	35,459,908.20	159,804,357.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,085,562.00)	10,409,884.00	15,164,541.78	12,092,968.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,085,562.00)	10,409,884.00	15,164,541.78	12,092,968.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,078,759.87	38,086,033.55		38,086,033.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,078,759.87	38,086,033.55		38,086,033.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,078,759.87	38,086,033.55		38,086,033.55		
2) Ending Balance, June 30 (E + F1e)			33,993,197.87	48,495,917.55		50,179,001.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	130,000.00	130,000.00		130,000.00		
Prepaid Items		9713	40,000.00	40,000.00		40,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,114,356.41	8,339,209.90		8,339,209.90		
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	12,177,225.33	13,905,951.75		14,337,945.75		
LCFF S&C SAFETY	0000	9780				2,263,881.77		
LCFF S&C BALANCE	0000	9780				3,577,600.78		
TEXTBOOK ADOPTION	0000	9780				2,425,000.00		
FACILITIES	0000	9780				2,000,000.00		
PRE-SCHOOL ONE-TIME FUNDING	0000	9780				2,000,323.00		
AHERRA/ASBESTOS	0000	9780				201,939.20		
LOTTERY REVENUE	1100	9780				1,869,201.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,728,485.00	7,728,485.00		7,990,218.00		
Unassigned/Unappropriated Amount		9790	11,753,131.13	18,302,270.90		19,291,627.90		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	119,505,589.00	129,916,171.00	33,563,851.95	130,127,835.00	211,664.00	0.2%
2) Federal Revenue		8100-8299	9,214,829.00	171,231.00	85,763.15	171,231.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,245,309.00	2,245,309.00	(36,724.81)	2,245,309.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,158,443.00	1,473,519.00	220,281.05	1,473,519.00	0.00	0.0%
5) TOTAL, REVENUES			132,124,170.00	133,806,230.00	33,833,171.34	134,017,894.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	46,453,253.00	49,144,706.00	9,041,233.85	48,814,006.00	330,700.00	0.7%
2) Classified Salaries		2000-2999	13,826,341.00	12,255,449.00	3,221,417.42	12,255,449.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,520,636.00	32,204,176.00	7,690,411.95	31,977,300.00	226,876.00	0.7%
4) Books and Supplies		4000-4999	2,918,535.00	5,305,809.00	830,198.86	5,305,809.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,180,847.00	10,242,457.00	2,248,195.71	10,242,457.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,000.00	152,993.00	104,573.26	152,993.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,368,443.00	4,368,443.00	486,287.00	3,316,413.00	1,052,030.00	24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,929.00)	(808,140.00)	0.00	(808,140.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			113,025,126.00	112,865,893.00	23,622,318.05	111,256,287.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,099,044.00	20,940,337.00	10,210,853.29	22,761,607.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,376,809.00)	(17,774,204.00)	0.00	(17,912,390.00)	(138,186.00)	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,376,809.00)	(17,774,204.00)	0.00	(17,912,390.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			722,235.00	3,166,133.00	10,210,853.29	4,849,217.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,156,606.46	36,990,574.65		36,990,574.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,156,606.46	36,990,574.65		36,990,574.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,156,606.46	36,990,574.65		36,990,574.65		
2) Ending Balance, June 30 (E + F1e)			31,878,841.46	40,156,707.65		41,839,791.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	130,000.00	130,000.00		130,000.00		
Prepaid Items		9713	40,000.00	40,000.00		40,000.00		
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	12,177,225.33	13,905,951.75		14,337,945.75		
LCFF S&C SAFETY	0000	9780				2,263,881.77		
LCFF S&C BALANCE	0000	9780				3,577,600.78		
TEXTBOOK ADOPTION	0000	9780				2,425,000.00		
FACILITIES	0000	9780				2,000,000.00		
PRE-SCHOOL ONE-TIME FUNDING	0000	9780				2,000,323.00		
AHERRA/ASBESTOS	0000	9780				201,939.20		
LOTTERY REVENUE	1100	9780				1,869,201.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,728,485.00	7,728,485.00		7,990,218.00		
Unassigned/Unappropriated Amount		9790	11,753,131.13	18,302,270.90		19,291,627.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,627,051.00	28,975,974.00	15,765,149.65	28,872,852.00	(103,122.00)	-0.4%
3) Other State Revenue		8300-8599	7,702,899.00	8,957,462.00	1,026,128.99	8,957,462.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	49,117.00	0.00	49,117.00	0.00	0.0%
5) TOTAL, REVENUES			21,359,950.00	37,982,553.00	16,791,278.64	37,879,431.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,486,268.00	9,949,356.00	1,973,997.37	9,949,356.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,821,459.00	5,185,383.00	1,952,536.36	5,185,383.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,394,167.00	13,044,064.00	2,314,353.37	13,044,621.00	(557.00)	0.0%
4) Books and Supplies		4000-4999	3,164,569.00	8,416,319.00	3,252,886.15	8,416,319.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,797,493.00	11,507,073.00	2,343,816.90	11,541,580.00	(34,507.00)	-0.3%
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	880,600.00	410,811.00	0.00	410,811.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,544,556.00	48,513,006.00	11,837,590.15	48,548,070.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,184,606.00)	(10,530,453.00)	4,953,688.49	(10,668,639.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	18,376,809.00	17,774,204.00	0.00	17,912,390.00	138,186.00	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,376,809.00	17,774,204.00	0.00	17,912,390.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,807,797.00)	7,243,751.00	4,953,688.49	7,243,751.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,922,153.41	1,095,458.90		1,095,458.90	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)			3,922,153.41	1,095,458.90		1,095,458.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,922,153.41	1,095,458.90		1,095,458.90		
2) Ending Balance, June 30 (E + F1e)			2,114,356.41	8,339,209.90		8,339,209.90		
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	2,114,356.41	8,339,209.90		8,339,209.90		
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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,707.70	11,707.70	11,707.70	11,707.70	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,707.70	11,707.70	11,707.70	11,707.70	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	164.11	164.11	164.11	164.11	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.53	6.53	6.53	6.53	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	170.64	170.64	170.64	170.64	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,878.34	11,878.34	11,878.34	11,878.34	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	130,127,835.00	0.11%	130,271,220.00	-1.03%	128,933,043.00
2. Federal Revenues	8100-8299	29,044,083.00	-69.17%	8,955,698.00	0.00%	8,955,698.00
3. Other State Revenues	8300-8599	11,202,771.00	-7.20%	10,395,774.00	3.96%	10,807,440.00
4. Other Local Revenues	8600-8799	1,522,636.00	114.69%	3,268,915.00	0.00%	3,268,915.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		171,897,325.00	-11.06%	152,891,607.00	-0.61%	151,965,096.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,763,362.00		60,372,864.00
b. Step & Column Adjustment				1,164,904.00		1,090,020.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				444,598.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,763,362.00	2.74%	60,372,864.00	1.81%	61,462,884.00
2. Classified Salaries						
a. Base Salaries				17,440,832.00		17,956,323.00
b. Step & Column Adjustment				401,994.00		273,550.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				113,497.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,440,832.00	2.96%	17,956,323.00	1.52%	18,229,873.00
3. Employee Benefits	3000-3999	45,021,921.00	8.85%	49,005,691.00	9.90%	53,858,660.00
4. Books and Supplies	4000-4999	13,722,128.00	-68.98%	4,256,725.00	-2.85%	4,135,508.00
5. Services and Other Operating Expenditures	5000-5999	21,784,037.00	2.81%	22,396,567.00	2.09%	22,864,008.00
6. Capital Outlay	6000-6999	152,993.00	-83.66%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,316,413.00	34.24%	4,452,095.00	1.84%	4,533,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(397,329.00)	-11.78%	(350,512.00)	0.00%	(350,512.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		159,804,357.00	-1.06%	158,114,753.00	4.20%	164,759,270.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		12,092,968.00		(5,223,146.00)		(12,794,174.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,086,033.55		50,179,001.55		44,955,855.55
2. Ending Fund Balance (Sum lines C and D1)		50,179,001.55		44,955,855.55		32,161,681.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740	8,339,209.90		8,648,927.90		8,958,645.90
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	14,337,945.75		13,794,279.75		11,540,740.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,990,218.00		7,905,738.00		8,237,964.00
2. Unassigned/Unappropriated	9790	19,291,627.90		14,386,909.90		3,204,330.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,179,001.55		44,955,855.55		32,161,681.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,990,218.00		7,905,738.00		8,237,964.00
c. Unassigned/Unappropriated	9790	19,291,627.90		14,386,909.90		3,204,330.90
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)		27,281,845.90		22,292,647.90		11,442,294.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.07%		14.10%		6.94%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,707.70		11,707.70		11,707.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		159,804,357.00		158,114,753.00		164,759,270.00
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)		159,804,357.00		158,114,753.00		164,759,270.00
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)		4,794,130.71		4,743,442.59		4,942,778.10
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)		4,794,130.71		4,743,442.59		4,942,778.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	130,127,835.00	0.11%	130,271,220.00	-1.03%	128,933,043.00
2. Federal Revenues	8100-8299	171,231.00	-99.28%	1,238.00	0.00%	1,238.00
3. Other State Revenues	8300-8599	2,245,309.00	0.00%	2,245,309.00	0.00%	2,245,309.00
4. Other Local Revenues	8600-8799	1,473,519.00	-15.92%	1,238,915.00	0.00%	1,238,915.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(17,912,390.00)	-5.23%	(16,976,055.00)	5.41%	(17,893,901.00)
6. Total (Sum lines A1 thru A5c)		116,105,504.00	0.58%	116,780,627.00	-1.93%	114,524,604.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				48,814,006.00		50,654,250.00
b. Step & Column Adjustment				1,018,489.00		958,731.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				821,755.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,814,006.00	3.77%	50,654,250.00	1.89%	51,612,981.00
2. Classified Salaries						
a. Base Salaries				12,255,449.00		14,088,629.00
b. Step & Column Adjustment				311,453.00		201,128.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,521,727.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,255,449.00	14.96%	14,088,629.00	1.43%	14,289,757.00
3. Employee Benefits	3000-3999	31,977,300.00	12.99%	36,131,274.00	10.15%	39,798,860.00
4. Books and Supplies	4000-4999	5,305,809.00	-42.69%	3,040,805.00	0.58%	3,058,537.00
5. Services and Other Operating Expenditures	5000-5999	10,242,457.00	42.45%	14,590,619.00	2.66%	14,978,693.00
6. Capital Outlay	6000-6999	152,993.00	-83.66%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,316,413.00	34.24%	4,452,095.00	1.84%	4,533,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(808,140.00)	-17.19%	(669,181.00)	0.00%	(669,181.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		111,256,287.00	9.94%	122,313,491.00	4.35%	127,628,496.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,849,217.00		(5,532,864.00)		(13,103,892.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,990,574.65		41,839,791.65		36,306,927.65
2. Ending Fund Balance (Sum lines C and D1)		41,839,791.65		36,306,927.65		23,203,035.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,337,945.75		13,794,279.75		11,540,740.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,990,218.00		7,905,738.00		8,237,964.00
2. Unassigned/Unappropriated	9790	19,291,627.90		14,386,909.90		3,204,330.90
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		41,839,791.65		36,306,927.65		23,203,035.65



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,990,218.00		7,905,738.00		8,237,964.00
c. Unassigned/Unappropriated	9790	19,291,627.90		14,386,909.90		3,204,330.90
(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)		27,281,845.90		22,292,647.90		11,442,294.90
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries were charged to restricted programs in fiscal year 2020-21 under corona relief funds. They are adjusted back to unrestricted resources in fiscal year 2021-22.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	28,872,852.00	-68.99%	8,954,460.00	0.00%	8,954,460.00
3. Other State Revenues	8300-8599	8,957,462.00	-9.01%	8,150,465.00	5.05%	8,562,131.00
4. Other Local Revenues	8600-8799	49,117.00	4032.99%	2,030,000.00	0.00%	2,030,000.00
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%	
c. Contributions	8980-8999	17,912,390.00	-5.23%	16,976,055.00	5.41%	17,893,901.00
6. Total (Sum lines A1 thru A5c)		55,791,821.00	-35.28%	36,110,980.00	3.68%	37,440,492.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,949,356.00		9,718,614.00
b. Step & Column Adjustment				146,415.00		131,289.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(377,157.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,949,356.00	-2.32%	9,718,614.00	1.35%	9,849,903.00
2. Classified Salaries						
a. Base Salaries				5,185,383.00		3,867,694.00
b. Step & Column Adjustment				90,541.00		72,422.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,408,230.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,185,383.00	-25.41%	3,867,694.00	1.87%	3,940,116.00
3. Employee Benefits	3000-3999	13,044,621.00	-1.30%	12,874,417.00	9.21%	14,059,800.00
4. Books and Supplies	4000-4999	8,416,319.00	-85.55%	1,215,920.00	-11.43%	1,076,971.00
5. Services and Other Operating Expenditures	5000-5999	11,541,580.00	-32.37%	7,805,948.00	1.02%	7,885,315.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	410,811.00	-22.43%	318,669.00	0.00%	318,669.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,548,070.00	-26.26%	35,801,262.00	3.71%	37,130,774.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		7,243,751.00		309,718.00		309,718.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,095,458.90		8,339,209.90		8,648,927.90
2. Ending Fund Balance (Sum lines C and D1)		8,339,209.90		8,648,927.90		8,958,645.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	8,339,209.90		8,648,927.90		8,958,645.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,339,209.90		8,648,927.90		8,958,645.90

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries were charged to restricted programs in fiscal year 2020-21 under corona relief funds. They are adjusted back to unrestricted resources in fiscal year 2021-22.						

**ASSUMPTIONS FOR PROJECTED BUDGET  
MULTI-YEAR PROJECTIONS  
FOR FISCAL YEARS 2020-21 THROUGH 2022-2023 FOR THE  
2019-20 1ST INTERIM REPORT**

**DISTRICT    VICTOR ELEMENTARY SCHOOL DISTRICT**

**Contact Person/Phone:** Ajay Mohindra        (760) 245-1691

*Please describe the assumptions and conditions upon which the following projections are based. We have indicated those items that are now included on the C&S. We will pick up the data indicated from the C&S, unless you indicate different data on this form. **Please NOTE, if different data is included on this form than listed on C&S, please explain rationale. CAREFULLY REVIEW THE DATA IN THE C&S AND THE FORMS TO ENSURE WHAT WE ARE USING FOR YOUR ASSUMPTIONS ARE ACCURATE AND COMPLETE.***

**ADA Average Daily Attendance (Include method of projection, projected enrollment)**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<i>Projected <u>District</u> LCFF ADA (including county / USD Resident charter)</i>	11,878.34	11,772.35	11,772.35
<b>REQUIRED INPUT- Future years</b>			
<b>Projected County ADA</b>	170.64	170.64	170.64
<b>REQUIRED INPUT- (if applicable)</b>			
<b>Projected Charter ADA Resident-USD only Non Resident (includes Resident for Non-USD)</b>	461.4	452.97	452.97
<i>Funded ADA (District ADA only, includes NPS)</i>	11,707.70	11,601.71	11,601.71
<i>Projected K-12 Enrollment</i>	12,027	12,277	12,277
<b>Method of Projection</b>	PY ADA	94.5% of Enrollment	94.5% of Enrollment

**REVENUES - REQUIRED INPUT IN BOLD**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>LCFF COLA % (Applied to Target)</b>	0.00%	0.00%	0.00%
<b>Federal COLA %</b>	0.00%	0.00%	0.00%
<b>State COLA %</b>	0.00%	0.00%	0.00%

**EXPENDITURES - REQUIRED INPUT IN BOLD**

<b>Certificated (Obj 1000s)</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<i>Step/Col (amt and %)</i>	\$1,145,648 2.0%	\$1,205,673 1.95%	\$1,146,117 1.81%
<i>Growth (or Decrease) in # of teacher FTEs</i>	0	0	0
<i>Total # of Certificated Staff (FTE)</i>	545.0	545.0	545.0
<i>Projected/negotiated salary % increase/decrease</i>	0%	0%	0%

<b>Classified (Obj 2000s)</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<i>Step/Col (amt\$ and %)</i>	\$311,800 2.1%	\$362,600 2.19%	\$291,699 1.73%
<i>Growth (or Decrease) in # of classified staff</i>	0	0	0
<i>Total # of classified staff (FTE)</i>	240.1	240.1	240.1
<i>Projected/negotiated salary % increase/decrease</i>	0%	0%	0%

<b>Benefits (Obj 3000s)</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<i>H/W Benefit package estimated per staff/total cost:</i>	Aetna/Kaiser	Aetna/Kaiser	Aetna/Kaiser
CE	\$29,017/\$20,958	\$31,891/\$23,028	\$35,052/\$25,303
CL	\$29,679/\$23,696	\$32,619/\$26,039	\$35,853/\$28,615
Mgmt	\$29,017/\$20,958	\$31,891/\$23,028	\$35,052/\$25,303
<i>Statutory benefit %:</i>			
Certificated	19.33%	19.97%	22.07%
Classified	30.08%	33.17%	36.47%
<i>Estimated Retiree benefit costs? (TOL)</i>	\$48,924,560	\$48,924,560	\$48,924,560
<i>Actuarial done?</i>	Yes	Yes	Yes
<i>What fund using?</i>	Gen Fu 01 & Fu 20	Gen Fu 01 & Fu 20	Gen Fu 01 & Fu 20

**EXPENDITURES (Supplies, Services, and Equipment) - REQUIRED INPUT IN BOLD**

<b>Object Series</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Supplies (4000s)</b>  <i>List: One time only amounts included in totals listed in MYP</i> <b>For: \$</b>	Costs Associated with Covid-19 Res 3210 \$570,000 Res 3220 \$3,794,499	None	None
<b>Services (5000s)</b>  <i>List: One time only amounts included in totals listed in MYP</i> <b>For: \$</b>	Costs Associated with Covid-19 Res 3220 \$397,580	None	None
<b>Services (5000s)</b> <i>List: NEW Recurring agreements included in MYP totals</i> <b>For: \$</b>	None	None	None
<b>Services (5000s)</b> <b>Cost of Elections:</b> <b>School Board:</b> <b>Bond:</b>	\$35,000	\$35,000	\$35,000
<b>Capital Outlay (6000s)</b>			
<i>List: Any New one time only costs included in MYP</i> <b>For: \$</b>	None	None	None

**SOURCES, USES, and INTERFUND TRANSFERS - REQUIRED INPUT IN BOLD**

<b>Sources/Uses</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<i>One Time Sources</i>			
<i>For: (describe)      \$</i>	N / A	N / A	N / A
<i>Please list details/Funds:</i>	N / A	N / A	N / A
<b>CONTRIBUTIONS TO OTHER PROGRAMS (898x): List Amounts</b>			
<i>SPECIAL ED \$</i>	\$13,478,031	\$14,046,319	\$14,649,612
<i>TRANSPORTATION \$</i>	\$1,867,487	\$6,029,796	\$6,135,772
<i>RESTRICTED ROUTINE REPAIR/MAINT</i>	\$4,298,377	\$4,743,443	\$4,942,779
<i>Contributions from Restricted Programs (899x)</i>	N/A	N/A	N/A

## Attachment A

<u>Categorical:</u>	<u>Carryover:</u>	<u>Program Name:</u>	<u>Program Type:</u>
0080	\$ 11,647	LCFF Base	Unrestricted EFB
0090	\$ 910,521	LCFF Targeted	Unrestricted EFB
0100	\$ 96,458	Schools General Education	Unrestricted EFB
0113	\$ 1,202	GTE PTO	Unrestricted EFB
0115	\$ 1,404	Brentwood PTO	Unrestricted EFB
0116	\$ 6,859	Dr RB21 PTO	Unrestricted EFB
0616	\$ 15,193	Grounds	Unrestricted EFB
0620	\$ 33,202	Operations	Unrestricted EFB
0912	\$ 376,687	Learning for All	Unrestricted EFB
1100	\$ 267,886	State Lottery	Unrestricted EFB
3010	\$ 844,940	Title I	Federal Unearned Revenue
3182	\$ 1,036,767	CSI (Comprehensive Support & Improvement)	Federal Unearned Revenue
4035	\$ 324,077	Title II	Federal Unearned Revenue
4127	\$ 416,096	Title IV	Federal Unearned Revenue
4203	\$ 142,927	Title III	Federal Unearned Revenue
7510	\$ 403,381	Low Performing Block Grant	State Restricted EFB



**BEST NET CONSORTIUM**  
**Cash Flow Report 2020-21**

Major Range Description	Beginning Balance 7/1/2020	Month 7/31/2020	Month 8/31/2020	Month 9/30/2020	Month 10/31/2020	Month 11/30/2020	Month 12/31/2020	Month 1/31/2021
<b>57 - Victor Elementary School District</b>								
<b>Fund 01 GENERAL FUND</b>								
<b>Fund Summary</b>								
<b>Balance Sheet</b>								
Beginning Month Cash	-	33,445,377.06	37,672,623.64	34,881,445.91	51,588,327.12	50,465,230.71	48,953,010.97	57,640,470.40
<b>Balance Sheet</b>								
<b>Revenue</b>								
LCFF Principal Apportionment (8010 to 8019)	-	18,066,181.00	(12,860,275.00)	19,188,735.00	8,883,137.00	8,883,137.00	14,339,950.00	8,883,137.00
LCFF Property Taxes (8020 to 8079)	-	347,902.60	(61,828.65)	-	-	650,249.58	3,586,495.70	209,276.36
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	(276,383.00)	-
Federal Revenue (8100 to 8299)	-	103,913.00	1,336,406.15	13,239,185.34	1,171,408.31	21,005.00	807,020.00	2,060,895.00
Other State Revenue (8300 to 8599)	-	-	-	1,014,404.18	(25,000.00)	1,018,514.15	1,008,337.00	-
Other Local Revenue (8600 to 8799)	-	(8,815.75)	51,880.75	15,267.30	161,948.75	25,331.82	8,714.00	244,601.00
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>18,509,180.85</b>	<b>(11,533,816.75)</b>	<b>33,457,591.82</b>	<b>10,191,494.06</b>	<b>10,598,237.55</b>	<b>19,474,133.70</b>	<b>11,397,909.36</b>
<b>Expenditure</b>								
Certificated Salary (1000 to 1999)	-	-	685,501.31	5,092,048.04	5,237,681.87	5,284,086.18	5,277,744.10	5,288,370.17
Classified Salary (2000 to 2999)	-	828,923.70	1,520,358.64	1,373,298.37	1,451,373.07	1,484,704.03	1,432,464.20	1,429,553.90
Employee Benefit (3000 to 3999)	-	889,951.77	2,441,370.88	3,324,369.03	3,349,073.64	3,227,931.41	3,223,023.19	3,228,686.03
Books and Supplies (4000 to 4999)	-	2,204,585.10	897,969.36	721,441.47	259,089.08	456,004.44	394,552.89	314,243.53
Services and Operating Expenditures (5000 to 5999)	-	604,855.21	1,740,281.76	1,194,397.04	1,052,478.60	1,374,335.15	1,319,490.20	1,429,550.04
Capital Outlay (6000 to 6999)	-	1,640.29	32,689.65	3,728.72	66,514.60	18,424.71	-	14,997.00
Other Outgo (7100 to 7499)	-	-	35.00	1,183,372.34	(697,120.34)	255,905.00	255,905.00	255,905.00
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>4,529,956.07</b>	<b>7,318,206.60</b>	<b>12,892,655.01</b>	<b>10,719,090.52</b>	<b>12,101,390.92</b>	<b>11,903,179.58</b>	<b>11,961,305.67</b>
<b>Revenue Less Expense</b>		<b>13,979,224.78</b>	<b>(18,852,023.35)</b>	<b>20,564,936.81</b>	<b>(527,596.46)</b>	<b>(1,503,153.37)</b>	<b>7,570,954.12</b>	<b>(563,396.31)</b>
<b>Balance Sheet</b>								
<b>Assets</b>								
Cash not in Treasury (9111 to 9199)	50,000.00	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	22,190,139.24	223,519.31	18,031,937.29	1,158,149.90	74,474.85	60,010.00	1,902,911.07	675,589.02
DUE FROM OTHER FUNDS (9310)	751,471.57	-	-	751,471.57	-	-	-	-
Stores (9320 to 9329)	131,222.73	3,404.67	9,374.16	852.17	(9,713.75)	(21,645.48)	(8,220.41)	(854.39)
PREPAID EXPENDITURES (9330)	3,708.62	-	-	3,660.00	48.62	-	-	-
<b>Total Assets</b>	<b>23,126,542.16</b>	<b>226,923.98</b>	<b>18,041,311.45</b>	<b>1,914,133.64</b>	<b>64,809.72</b>	<b>38,364.52</b>	<b>1,894,690.66</b>	<b>674,734.63</b>
<b>Liabilities</b>								
Accounts Payables (9500 to 9559,9590 to 9599)	18,325,150.73	8,570,215.74	1,068,781.25	7,613,457.99	1,001,654.51	71,041.24	-	-
DUE TO OTHER FUNDS (9610)	4,132.00	-	-	4,132.00	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	156,602.94	-	-	156,602.94	-	-	-	-
<b>Total Liabilities</b>	<b>18,485,885.67</b>	<b>8,570,215.74</b>	<b>1,068,781.25</b>	<b>7,774,192.93</b>	<b>1,001,654.51</b>	<b>71,041.24</b>	<b>-</b>	<b>-</b>
<b>Non Operating</b>								
Suspense Accounts (9560 to 9589)	-	1,408,686.44	911,684.58	(2,002,003.69)	(341,344.84)	(23,610.35)	778,185.35	(434,879.06)
<b>Total Non Operating</b>	<b>-</b>	<b>1,408,686.44</b>	<b>911,684.58</b>	<b>(2,002,003.69)</b>	<b>(341,344.84)</b>	<b>(23,610.35)</b>	<b>778,185.35</b>	<b>(434,879.06)</b>
<b>Balance Sheet</b>		<b>(9,751,978.20)</b>	<b>16,060,845.62</b>	<b>(3,858,055.60)</b>	<b>(595,499.95)</b>	<b>(9,066.37)</b>	<b>1,116,505.31</b>	<b>1,109,613.69</b>
<b>Net Increase/Decrease</b>		<b>4,227,246.58</b>	<b>(2,791,177.73)</b>	<b>16,706,881.21</b>	<b>(1,123,096.41)</b>	<b>(1,512,219.74)</b>	<b>8,687,459.43</b>	<b>546,217.38</b>
<b>Total Ending Cash Balance</b>		<b>37,672,623.64</b>	<b>34,881,445.91</b>	<b>51,588,327.12</b>	<b>50,465,230.71</b>	<b>48,953,010.97</b>	<b>57,640,470.40</b>	<b>58,186,687.77</b>

Month 2/29/2021	Month 3/31/2021	Month 4/30/2021	Month 5/31/2021	Month 6/30/2021	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
58,186,687.77	51,411,487.65	46,988,712.13	40,526,276.29	30,242,437.79	-	-		25,789,123.12	-
4,280,245.17	7,096,056.83	1,639,242.83	1,639,242.83	5,456,814.00	37,517,030.34	-	123,012,634.00	37,517,030.34	123,012,634.00
-	-	2,659,488.41	-	-	-	-	7,391,584.00	-	7,391,584.00
-	-	-	-	-	-	-	(276,383.00)	-	(276,383.00)
671,286.00	417,747.00	851,079.00	150,479.00	1,606,578.00	6,607,081.20	-	29,044,083.00	6,607,081.20	29,044,083.00
-	672,176.00	391,736.00	-	5,536,264.00	1,586,339.67	-	11,202,771.00	1,586,339.67	11,202,771.00
348,954.00	94,393.00	206,196.20	45,276.00	45,276.00	283,612.93	-	1,522,636.00	283,612.93	1,522,636.00
-	-	-	-	-	-	-	-	-	-
5,300,485.17	8,280,372.83	5,747,742.44	1,834,997.83	12,644,932.00	45,994,064.14	-	171,897,325.00	45,994,064.14	171,897,325.00
5,297,461.97	5,250,242.68	5,310,383.70	5,248,982.35	5,354,997.87	5,435,861.76	-	58,763,362.00	5,435,861.76	58,763,362.00
1,438,751.07	1,476,037.38	1,492,753.75	1,405,054.45	1,420,836.31	686,723.13	-	17,440,832.00	686,723.13	17,440,832.00
3,243,921.97	3,904,360.77	3,351,522.00	3,282,579.34	8,578,863.81	2,976,267.16	-	45,021,921.00	2,976,267.16	45,021,921.00
344,524.89	449,463.10	332,601.46	384,588.06	326,676.37	6,636,388.25	-	13,722,128.00	6,636,388.25	13,722,128.00
1,310,152.53	1,342,481.28	1,341,116.62	1,409,209.16	1,349,415.00	6,316,274.41	-	21,784,037.00	6,316,274.41	21,784,037.00
14,998.03	-	-	-	-	-	-	152,993.00	-	152,993.00
412,482.00	412,482.00	412,482.00	412,482.00	412,483.00	(397,329.00)	-	2,919,084.00	(397,329.00)	2,919,084.00
-	-	-	-	-	-	-	-	-	-
12,062,292.46	12,835,067.21	12,240,859.53	12,142,895.36	17,443,272.36	21,654,185.71	-	159,804,357.00	21,654,185.71	159,804,357.00
(6,761,807.29)	(4,554,694.38)	(6,493,117.09)	(10,307,897.53)	(4,798,340.36)	24,339,878.43	-	12,092,968.00	24,339,878.43	
-	-	-	-	-	-	50,000.00	50,000.00	50,000.00	-
63,547.80	-	-	-	-	-	-	22,190,139.24	-	-
-	-	-	-	-	-	-	751,471.57	-	-
744.39	7,334.54	15,941.13	5,012.29	128,993.42	(0.00)	-	131,222.73	(0.00)	-
-	-	-	-	-	-	-	3,708.62	-	-
64,292.19	7,334.54	15,941.13	5,012.29	128,993.42	(0.00)	50,000.00	23,126,542.16	50,000.00	-
-	-	-	-	-	-	-	18,325,150.73	-	-
-	-	-	-	-	-	-	4,132.00	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	156,602.94	-	-
-	-	-	-	-	-	-	18,485,885.67	-	-
-	-	-	-	-	-	-	-	-	-
77,685.02	(124,584.32)	(14,740.12)	(19,046.74)	(216,032.27)	-	0.00	-	0.00	-
77,685.02	(124,584.32)	(14,740.12)	(19,046.74)	(216,032.27)	-	0.00	-	0.00	-
(13,392.83)	131,918.86	30,681.25	24,059.03	345,025.69	(0.00)	50,000.00	4,640,656.49	50,000.00	
(6,775,200.13)	(4,422,775.52)	(6,462,435.84)	(10,283,838.50)	(4,453,314.67)	24,339,878.43	50,000.00	16,733,624.49	24,389,878.43	
51,411,487.65	46,988,712.13	40,526,276.29	30,242,437.79	25,789,123.12				50,179,001.55	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	11,697.00	11,707.70		
Charter School		0.00		
<b>Total ADA</b>	<b>11,697.00</b>	<b>11,707.70</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	11,707.70	11,601.71		
Charter School				
<b>Total ADA</b>	<b>11,707.70</b>	<b>11,601.71</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	11,707.70	11,601.71		
Charter School				
<b>Total ADA</b>	<b>11,707.70</b>	<b>11,601.71</b>	<b>-0.9%</b>	<b>Met</b>

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	12,373	12,027		
Charter School				
<b>Total Enrollment</b>	<b>12,373</b>	<b>12,027</b>	<b>-2.8%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	12,373	12,277		
Charter School				
<b>Total Enrollment</b>	<b>12,373</b>	<b>12,277</b>	<b>-0.8%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	12,373	12,277		
Charter School				
<b>Total Enrollment</b>	<b>12,373</b>	<b>12,277</b>	<b>-0.8%</b>	<b>Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

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

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

Current year enrollment is projected based on actual CBEDS count and is adjusted for future 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,815	12,480	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,815</b>	<b>12,480</b>	<b>94.7%</b>
Second Prior Year (2018-19)			
District Regular	11,618	12,301	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,618</b>	<b>12,301</b>	<b>94.4%</b>
First Prior Year (2019-20)			
District Regular	11,708	12,373	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,708</b>	<b>12,373</b>	<b>94.6%</b>
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	11,708	12,027		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,708</b>	<b>12,027</b>	<b>97.3%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	11,602	12,277		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,602</b>	<b>12,277</b>	<b>94.5%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	11,602	12,277		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,602</b>	<b>12,277</b>	<b>94.5%</b>	<b>Met</b>

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

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

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

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

Fiscal Year 2020-21 ADA is based on 2019-20. State is holding District harmless for ADA decline in current year and providing apportionment based on 2019-20 ADA.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Budget Adoption		First Interim			
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals		Percent Change	Status
Current Year (2020-21)	119,783,799.00	130,404,218.00	8.9%	Not Met	
1st Subsequent Year (2021-22)	123,027,630.00	130,271,220.00	5.9%	Not Met	
2nd Subsequent Year (2022-23)	127,002,831.00	128,933,043.00	1.5%	Met	

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

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

At budget development, State proposed a budget cut of 7.92 percent. At budget adoption, State proposed cuts were no longer in effect and District made adjustmet to reveunes based on State adopted budget.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		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)	86,614,232.01	103,547,591.05	83.6%
Second Prior Year (2018-19)	89,340,195.12	111,290,954.02	80.3%
First Prior Year (2019-20)	95,910,962.33	115,015,202.07	83.4%
	Historical Average Ratio:		82.4%

	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):	79.4% to 85.4%	79.4% to 85.4%	79.4% to 85.4%

**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)	93,046,755.00	111,256,287.00	83.6%	Met
1st Subsequent Year (2021-22)	100,874,153.00	122,313,491.00	82.5%	Met
2nd Subsequent Year (2022-23)	105,701,598.00	127,628,496.00	82.8%	Met

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	22,871,881.00	29,044,083.00	27.0%	Yes
1st Subsequent Year (2021-22)	8,955,698.00	8,955,698.00	0.0%	No
2nd Subsequent Year (2022-23)	8,955,698.00	8,955,698.00	0.0%	No

**Explanation:**  
(required if Yes)

District received additional Federal funds related to COVID-19 after the budget adoption.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	9,948,208.00	11,202,771.00	12.6%	Yes
1st Subsequent Year (2021-22)	10,230,255.00	10,395,774.00	1.6%	No
2nd Subsequent Year (2022-23)	10,641,921.00	10,807,440.00	1.6%	No

**Explanation:**  
(required if Yes)

District received additional State funds for COVID-19 in current fiscal year after budget adoption

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	1,188,443.00	1,522,636.00	28.1%	Yes
1st Subsequent Year (2021-22)	3,268,915.00	3,268,915.00	0.0%	No
2nd Subsequent Year (2022-23)	3,268,915.00	3,268,915.00	0.0%	No

**Explanation:**  
(required if Yes)

District received additional revenue from County for COVID-19 in current fiscal year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	6,083,104.00	13,722,128.00	125.6%	Yes
1st Subsequent Year (2021-22)	4,255,462.00	4,256,725.00	0.0%	No
2nd Subsequent Year (2022-23)	4,134,670.00	4,135,508.00	0.0%	No

**Explanation:**  
(required if Yes)

Budget was increased for purchases related to the COVID-19 PPE supplies for safety of students and staff.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	21,978,340.00	21,784,037.00	-0.9%	No
1st Subsequent Year (2021-22)	22,200,911.00	22,396,567.00	0.9%	No
2nd Subsequent Year (2022-23)	22,366,847.00	22,864,008.00	2.2%	No

**Explanation:**  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	34,008,532.00	41,769,490.00	22.8%	Not Met
1st Subsequent Year (2021-22)	22,454,868.00	22,620,387.00	0.7%	Met
2nd Subsequent Year (2022-23)	22,866,534.00	23,032,053.00	0.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	28,061,444.00	35,506,165.00	26.5%	Not Met
1st Subsequent Year (2021-22)	26,456,373.00	26,653,292.00	0.7%	Met
2nd Subsequent Year (2022-23)	26,501,517.00	26,999,516.00	1.9%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

District received additional Federal funds related to COVID-19 after the budget adoption.

**Explanation:**

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

District received additional State funds for COVID-19 in current fiscal year after budget adoption

**Explanation:**

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

District received additional revenue from County for COVID-19 in current fiscal year.

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

**Explanation:**

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

Budget was increased for purchases related to the COVID-19 PPE supplies for safety of students and staff.

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,637,091.00	4,298,377.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,637,091.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

District is not required to provide contribution to RRMA program for COVID-19 related expenditures or expenditures for STRS on behalf of which are part of total general fund expenditures.

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.1%	14.1%	6.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	4.7%	2.3%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	4,849,217.00	111,256,287.00	N/A	Met
1st Subsequent Year (2021-22)	(5,532,864.00)	122,313,491.00	4.5%	Met
2nd Subsequent Year (2022-23)	(13,103,892.00)	127,628,496.00	10.3%	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)

District is aware of deficit spending due to increased costs of health & welfare, STRS, PERS and drop in ADA. District is working on developing a plan to address the issue.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	50,179,001.55	Met
1st Subsequent Year (2021-22)	44,955,855.55	Met
2nd Subsequent Year (2022-23)	32,161,681.55	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	1.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,708	11,708	11,708
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	159,804,357.00	158,114,753.00	164,759,270.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	159,804,357.00	158,114,753.00	164,759,270.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,794,130.71	4,743,442.59	4,942,778.10
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,794,130.71</b>	<b>4,743,442.59</b>	<b>4,942,778.10</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,990,218.00	7,905,738.00	8,237,964.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	19,291,627.90	14,386,909.90	3,204,330.90
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)	27,281,845.90	22,292,647.90	11,442,294.90
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.07%	14.10%	6.94%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,794,130.71</b>	<b>4,743,442.59</b>	<b>4,942,778.10</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

Yes

- 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:

District will utilize one-time Federal and State Covid-19 funding to pay vendors and purchase PPE, thus reducing ongoing expenditures.

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(18,376,809.00)	(17,912,390.00)	-2.5%	(464,419.00)	Met
1st Subsequent Year (2021-22)	(16,991,712.00)	(16,991,712.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(17,520,833.00)	(17,520,833.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

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

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



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

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

--

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

**Project Information:**  
(required if YES)




---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
48,924,560.00	48,924,560.00
0.00	0.00
48,924,560.00	48,924,560.00
Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,263,013.00	2,263,013.00
1,541,420.00	1,225,773.00
1,541,420.00	1,036,283.00

- 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)

1,541,420.00	1,487,783.00
1,541,420.00	1,225,773.00
1,541,420.00	1,036,283.00

- 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)

1,541,420.00	1,541,420.00
1,541,420.00	1,225,773.00
1,541,420.00	1,036,283.00

- d. Number of retirees receiving OPEB benefits

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

86	86
65	65
47	47

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	544.0	545.0	545.0	545.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

583,801

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
13,975,762	15,224,264	16,731,619
100.0%	100.0%	100.0%
8.7%	10.0%	10.0%

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

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,145,648	1,205,673	1,146,117
2.0%	2.0%	1.8%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	241.1	240.1	240.1	240.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)Is the cost of salary settlement included in the interim and multiyear  
projections (MYPs)?

No

No

No

**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

157,449

7. Amount included for any tentative salary schedule increases

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

0

0

0



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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,120,901	5,623,315	6,219,642
100.0%	100.0%	100.0%
8.9%	10.0%	10.0%

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

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
311,800	362,300	291,699
2.1%	2.2%	1.7%

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

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	103.0	103.0	103.0	103.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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)
No	No	No

**Negotiations Not Settled**

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

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
2,812,150	3,224,036	3,553,204
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
88,138	151,992	89,442
0.7%	1.1%	0.6%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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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?

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

**Comments:**  
(optional)

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

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Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,221,040.00	4,612,397.00	1,179,188.00	4,590,124.00	(22,273.00)	-0.5%
2) Federal Revenue		8100-8299	54,424.00	359,298.00	294,754.00	359,298.00	0.00	0.0%
3) Other State Revenue		8300-8599	230,662.00	269,828.00	36,259.93	269,877.00	49.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	14,342.05	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,566,126.00	5,301,523.00	1,524,543.98	5,279,299.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,008,333.00	2,010,498.00	356,663.48	1,910,006.00	100,492.00	5.0%
2) Classified Salaries		2000-2999	640,299.00	640,299.00	135,975.77	614,758.00	25,541.00	4.0%
3) Employee Benefits		3000-3999	1,382,530.00	1,382,957.00	288,712.58	1,339,461.00	43,496.00	3.1%
4) Books and Supplies		4000-4999	182,903.00	442,814.00	44,102.00	371,717.00	71,097.00	16.1%
5) Services and Other Operating Expenditures		5000-5999	712,223.00	713,519.00	105,940.15	709,739.00	3,780.00	0.5%
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			4,926,288.00	5,190,087.00	931,393.98	4,945,681.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(360,162.00)	111,436.00	593,150.00	333,618.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(360,162.00)	111,436.00	593,150.00	333,618.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,497,249.64	3,563,153.18		3,563,153.18	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)			3,497,249.64	3,563,153.18		3,563,153.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,497,249.64	3,563,153.18		3,563,153.18		
2) Ending Balance, June 30 (E + F1e)			3,137,087.64	3,674,589.18		3,896,771.18		
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	81,337.77	127,930.88		127,930.88		
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	3,055,749.87	3,546,658.30		3,768,840.30		
MVMCS	0000	9780				2,433,097.60		
SSP	0000	9780				1,189,966.06		
MVMCS	1100	9780				105,423.46		
SSP	1100	9780				40,353.18		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,386,814.00	8,386,814.00	0.00	5,524,977.00	(2,861,837.00)	-34.1%
3) Other State Revenue		8300-8599	597,091.00	597,091.00	0.00	437,626.00	(159,465.00)	-26.7%
4) Other Local Revenue		8600-8799	31,000.00	31,000.00	5,542.16	31,592.00	592.00	1.9%
5) TOTAL, REVENUES			9,014,905.00	9,014,905.00	5,542.16	5,994,195.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,724,838.00	2,654,515.00	686,938.55	2,600,515.00	54,000.00	2.0%
3) Employee Benefits		3000-3999	1,755,001.00	1,643,183.00	480,601.99	1,638,115.00	5,068.00	0.3%
4) Books and Supplies		4000-4999	3,299,992.00	3,454,434.00	529,457.54	3,180,020.00	274,414.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	166,750.00	188,511.00	66,349.65	188,511.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	55,938.00	5,937.03	55,938.00	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	397,329.00	397,329.00	0.00	397,329.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,393,910.00	8,393,910.00	1,769,284.76	8,060,428.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			620,995.00	620,995.00	(1,763,742.60)	(2,066,233.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			620,995.00	620,995.00	(1,763,742.60)	(2,066,233.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,548,399.37	3,960,772.66		3,960,772.66	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)			3,548,399.37	3,960,772.66		3,960,772.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,548,399.37	3,960,772.66		3,960,772.66		
2) Ending Balance, June 30 (E + F1e)			4,169,394.37	4,581,767.66		1,894,539.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,032.50		10,032.50		
Stores		9712	91,917.88	179,245.81		179,245.81		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,067,476.49	4,392,489.35		1,705,261.35		
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)
<b>A. REVENUES</b>								
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	2,100.00	2,100.00	470.33	2,100.00	0.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	470.33	2,100.00		
<b>B. EXPENDITURES</b>								
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	2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,100.00	2,100.00	0.00	2,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	470.33	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	470.33	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,725.68	120,598.06		120,598.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,725.68	120,598.06		120,598.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,725.68	120,598.06		120,598.06		
2) Ending Balance, June 30 (E + F1e)			120,725.68	120,598.06		120,598.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	120,725.68	120,598.06		120,598.06		
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)
<b>A. REVENUES</b>								
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	6,600.00	6,600.00	1,341.09	6,600.00	0.00	0.0%
5) TOTAL, REVENUES			6,600.00	6,600.00	1,341.09	6,600.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,600.00	6,600.00	1,341.09	6,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,600.00	6,600.00	1,341.09	6,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	344,034.53	344,034.34		344,034.34	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)			344,034.53	344,034.34		344,034.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,034.53	344,034.34		344,034.34		
2) Ending Balance, June 30 (E + F1e)			350,634.53	350,634.34		350,634.34		
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	350,634.53	350,634.34		350,634.34		
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)
<b>A. REVENUES</b>								
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	100.00	100.00	86.84	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	86.84	100.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	100.00	86.84	100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100.00	100.00	0.00	100.00	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			(100.00)	(100.00)	0.00	(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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	86.84	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,467.36	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,467.36	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,467.36	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			15,467.36	0.00		0.00		
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	15,467.36	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	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)
<b>A. REVENUES</b>								
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	269,510.00	769,510.00	328,096.75	769,510.00	0.00	0.0%
5) TOTAL, REVENUES			269,510.00	769,510.00	328,096.75	769,510.00		
<b>B. EXPENDITURES</b>								
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	25,000.00	8,500.00	0.00	8,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	122,926.00	139,426.00	0.00	139,426.00	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			147,926.00	147,926.00	0.00	147,926.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			121,584.00	621,584.00	328,096.75	621,584.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			121,584.00	621,584.00	328,096.75	621,584.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	938,926.11	1,032,602.09		1,032,602.09	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)			938,926.11	1,032,602.09		1,032,602.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			938,926.11	1,032,602.09		1,032,602.09		
2) Ending Balance, June 30 (E + F1e)			1,060,510.11	1,654,186.09		1,654,186.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,060,510.11	1,654,186.09		1,654,186.09		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	41,917.00	41,916.22	41,917.00	0.00	0.0%
5) TOTAL, REVENUES			1,100.00	41,917.00	41,916.22	41,917.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100.00	41,917.00	41,916.22	41,917.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,100.00)	(1,100.00)	0.00	(1,100.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	40,817.00	41,916.22	40,817.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	40,817.00		40,817.00		
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	40,817.00		40,817.00		
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)
<b>A. REVENUES</b>								
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	2,405,446.00	2,405,446.00	56,446.12	2,405,446.00	0.00	0.0%
5) TOTAL, REVENUES			2,405,446.00	2,405,446.00	56,446.12	2,405,446.00		
<b>B. EXPENDITURES</b>								
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	20,000.00	35,000.00	2,452.50	35,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	51,000.00	70,945.00	64,024.29	70,945.00	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			71,000.00	105,945.00	66,476.79	105,945.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,334,446.00	2,299,501.00	(10,030.67)	2,299,501.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200.00	1,200.00	0.00	1,200.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,335,646.00	2,300,701.00	(10,030.67)	2,300,701.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,830,867.43	27,909,830.04		27,909,830.04	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)			26,830,867.43	27,909,830.04		27,909,830.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,830,867.43	27,909,830.04		27,909,830.04		
2) Ending Balance, June 30 (E + F1e)			29,166,513.43	30,210,531.04		30,210,531.04		
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	29,166,513.43	30,210,531.04		30,210,531.04		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,476.00	1,881.00	92.22	1,881.00	0.00	0.0%
5) TOTAL, REVENUES			1,476.00	1,881.00	92.22	1,881.00		
<b>B. EXPENDITURES</b>								
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	3,116,273.00	3,116,273.00	19,050.52	3,116,273.00	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			3,116,273.00	3,116,273.00	19,050.52	3,116,273.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,114,797.00)	(3,114,392.00)	(18,958.30)	(3,114,392.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,114,797.00)	(3,114,392.00)	(18,958.30)	(3,114,392.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,208,413.95	3,198,621.04		3,198,621.04	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)			3,208,413.95	3,198,621.04		3,198,621.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,208,413.95	3,198,621.04		3,198,621.04		
2) Ending Balance, June 30 (E + F1e)			93,616.95	84,229.04		84,229.04		
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	93,616.95	84,229.04		84,229.04		
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)
<b>A. REVENUES</b>								
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	91,000.00	91,000.00	0.00	91,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,155,000.00	9,155,000.00	179,444.43	9,155,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,246,000.00	9,246,000.00	179,444.43	9,246,000.00		
<b>B. EXPENDITURES</b>								
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	4,790,675.00	4,790,675.00	4,298,750.00	4,790,675.00	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			4,790,675.00	4,790,675.00	4,298,750.00	4,790,675.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,455,325.00	4,455,325.00	(4,119,305.57)	4,455,325.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,455,325.00	4,455,325.00	(4,119,305.57)	4,455,325.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,432,416.07	5,298,887.88		5,298,887.88	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)			9,432,416.07	5,298,887.88		5,298,887.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,432,416.07	5,298,887.88		5,298,887.88		
2) Ending Balance, June 30 (E + F1e)			13,887,741.07	9,754,212.88		9,754,212.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,887,741.07	9,754,212.88		9,754,212.88		
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)
<b>A. REVENUES</b>								
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	2,221,210.00	2,204,005.00	21,447.11	2,204,005.00	0.00	0.0%
5) TOTAL, REVENUES			2,221,210.00	2,204,005.00	21,447.11	2,204,005.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,798,600.00	1,797,400.00	1,179,325.51	1,797,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,798,600.00	1,797,400.00	1,179,325.51	1,797,400.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			422,610.00	406,605.00	(1,157,878.40)	406,605.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			422,610.00	406,605.00	(1,157,878.40)	406,605.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,933,475.90	2,702,893.68		2,702,893.68	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)			1,933,475.90	2,702,893.68		2,702,893.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,933,475.90	2,702,893.68		2,702,893.68		
2) Ending Balance, June 30 (E + F1e)			2,356,085.90	3,109,498.68		3,109,498.68		
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	3,109,498.68		3,109,498.68		
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	2,356,085.90	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		