



REED UNION SCHOOL DISTRICT

Second Interim Financial Report As of January 31, 2021

The Second Interim Financial Report is the first update of the district's Adopted Budget, which was approved during the month of June 2020. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of January 31, 2021, known as the Second Interim reporting period.

The Second Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2020-21 Second Interim Summary and 2020-21 Second Interim Multi-Year Summary reports, which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the Second Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the Adopted Budget and the Second Interim Report. Variances will be explained more in detail during the presentation of the Second Interim Report to the Board of Trustees.

Description	First Interim	Second Interim	Variance
Beginning Balance	8,909,957	8,909,957	0
Revenues	25,220,757	25,287,251	66,494
Expenditures	26,246,987	26,359,713	112,726
Transfers	409,400	409,400	0
Ending Balance	8,293,127	8,246,895	-46,232

**Reed Union School District
Multi-Year General Fund Summary
2020-21 Second Interim Variance**

	2020-21 First Interim Budget	2020-21 Second Interim Budget	Variance	Variance %
A. Revenues				
1- LCFF Sources	286,375	292,744	6,369	2.22%
2- Property Taxes	17,566,485	17,566,485	-	0.00%
3- Federal Sources	625,082	625,732	650	0.10%
4- State Sources	398,051	453,029	54,978	13.81%
e. CalSTRS On-Behalf	947,314	947,314	-	0.00%
5- Parcel Taxes	2,475,801	2,475,801	-	0.00%
6- Foundation for Reed Schools	2,000,000	2,000,000	-	0.00%
7- Local Sources	151,368	155,865	4,497	2.97%
8- Special Education - SELPA Allocation	770,281	770,281	-	0.00%
Total Revenues	25,220,757	25,287,251	66,494	0.26%
B. Expenditures				
1- Certificated Salaries	11,101,043	11,096,610	(4,433)	-0.04%
2- Classified Salaries	3,525,808	3,505,289	(20,519)	-0.58%
3- Benefits	6,385,968	6,378,863	(7,105)	-0.11%
4- Books & Supplies	1,178,559	1,322,945	144,386	12.25%
5- Operating Costs	3,270,162	3,192,644	(77,518)	-2.37%
6- Capital Outlay	-	-	-	0.00%
7- Other Outgo	623,613	701,528	77,915	12.49%
Total Expenditures	26,085,153	26,197,879	112,726	0.43%
C. Excess / (Deficit)	(864,396)	(910,628)	(46,232)	
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	-	
2- Transfers Out	-	-	-	
3- Contributions to Restricted Programs	-	-	-	
Total Other Sources / Uses	409,400	409,400	-	
E. Change in Fund Balance	(454,996)	(501,228)	(46,232)	
F. Prior Year Carry-Over	161,834	161,834		
G. Adjusted Change in Fund Balance	(616,830)	(663,062)		
H. Beginning Balance	8,909,957	8,909,957		
I. Ending Balance	8,293,127	8,246,895		
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000		
2- Reserves (State Required Reserve)	1,049,960	1,049,960		
3- Designations				
Community Funded Designation	3,623,553	3,455,743		
COVID-19 Uncertainties Designation	1,950,024	1,950,024		
SpEd Uncertainties Designation	500,000	500,000		
Technology Replacement	400,000	400,000		
OPEB Designation	345,000	345,000		
Growth (COVID-19) Positions	-	-		
Restricted Balances	422,590	544,168		

Reed Union School District
Multi-Year General Fund Summary
2020-21 Second Interim Budget

	2020-21 First Interim Budget	2020-21 Second Interim Budget	2021-22 1st Projected Budget	2022-23 2nd Projected Budget
A. Revenues				
1- LCFF Sources	286,375	292,744	286,375	286,375
2- Property Taxes	17,566,485	17,566,485	17,768,373	17,942,015
3- Federal Sources	625,082	625,732	251,039	251,039
4- State Sources	398,051	453,029	294,561	307,024
e. CalSTRS On-Behalf	947,314	947,314	959,155	971,145
5- Parcel Taxes	2,475,801	2,475,801	2,550,075	2,626,577
6- Foundation for Reed Schools	2,049,368	2,049,368	2,000,000	2,000,000
7- Local Sources	102,000	106,497	102,420	102,844
8- Special Education - SELPA Allocation	770,281	770,281	789,384	815,118
Total Revenues	25,220,757	25,287,251	25,001,382	25,302,137
B. Expenditures				
1- Certificated Salaries	11,101,043	11,096,610	10,666,215	10,816,334
2- Classified Salaries	3,525,808	3,505,289	3,478,777	3,510,152
3- Benefits	6,385,968	6,378,863	6,281,590	6,354,158
a. CalSTRS	1,709,501	1,736,498	1,735,285	1,761,314
b. CalPERS	738,484	774,617	724,370	735,236
c. Health & Welfare	2,282,061	2,248,953	2,293,471	2,310,672
d. Statutory (i.e. FICA, Medi, WC)	708,608	671,481	569,309	575,792
e. CalSTRS On-Behalf	947,314	947,314	959,155	971,145
4- Books & Supplies	1,178,559	1,322,945	1,154,332	1,174,302
5- Operating Costs	3,270,162	3,192,644	3,111,907	3,165,743
6- Capital Outlay	-	-	-	-
7- Other Outgo	623,613	701,528	627,479	638,335
Total Expenditures	26,085,153	26,197,879	25,320,301	25,659,023
C. Excess / (Deficit)	(864,396)	(910,628)	(318,918)	(356,886)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	-	-	-	-
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(454,996)	(501,228)	90,482	52,514
F. Prior Year Carry-Over	161,834	161,834	-	-
G. Adjusted Change in Fund Balance	(616,830)	(663,062)	90,482	52,514
H. Beginning Balance	8,909,957	8,909,957	8,246,895	8,337,376
I. Ending Balance	8,293,127	8,246,895	8,337,376	8,389,890
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,049,960	1,049,960	1,029,188	1,042,737
3- Designations				
Community Funded Designation	3,623,553	3,455,743	5,431,270	5,470,235
COVID-19 Uncertainties Designation	1,950,024	1,950,024	-	-
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth (COVID-19) Positions	-	-	85,750	85,750
Restricted Balances	422,590	544,168	544,168	544,168
I. Other Post-Employment Benefits (OPEB):				
Total OPEB Liability	4,665,779	4,665,779	4,326,196	5,028,714
Fiduciary Net Position	502,773	502,773	512,828	523,085
Total Net OPEB Liability	4,163,006	4,163,006	4,839,024	5,551,799

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	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	213,680.00	213,680.00	130,319.14	235,595.00	21,915.00	10.3%
4) Other Local Revenue		8600-8799	2,577,801.00	2,627,169.00	1,390,665.88	2,631,666.00	4,497.00	0.2%
5) TOTAL, REVENUES			20,674,306.00	20,693,709.00	11,545,003.84	20,726,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,055,832.00	8,627,961.00	4,099,241.11	8,577,642.00	50,319.00	0.6%
2) Classified Salaries		2000-2999	2,691,486.00	2,642,822.00	1,491,494.33	2,602,164.00	40,658.00	1.5%
3) Employee Benefits		3000-3999	4,085,397.00	4,198,925.00	2,258,940.73	4,127,714.00	71,211.00	1.7%
4) Books and Supplies		4000-4999	958,382.00	1,004,327.00	854,935.38	1,136,668.00	(132,341.00)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	2,295,832.00	2,009,141.00	1,079,415.55	2,144,145.00	(135,004.00)	-6.7%
6) Capital Outlay		6000-6999	0.00	0.00	21,362.03	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	237,613.00	237,613.00	332,098.34	332,981.00	(95,368.00)	-40.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,324,542.00	18,720,789.00	10,137,487.47	18,921,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,349,764.00	1,972,920.00	1,407,516.37	1,805,176.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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	(2,789,429.00)	(2,842,576.00)	0.00	(2,842,641.00)	(65.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,380,029.00)	(2,433,176.00)	0.00	(2,433,241.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,265.00)	(460,256.00)	1,407,516.37	(628,065.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,364,762.13	8,330,792.90		8,330,792.90	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)			7,364,762.13	8,330,792.90		8,330,792.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,364,762.13	8,330,792.90		8,330,792.90		
2) Ending Balance, June 30 (E + F1e)			7,334,497.13	7,870,536.90		7,702,727.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,282,537.13	6,818,576.90		6,650,767.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,049,960.00	1,049,960.00		1,049,960.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	50,395.00	50,395.00	0.00	56,764.00	6,369.00	12.6%
Education Protection Account State Aid - Current Year		8012	235,980.00	235,980.00	130,932.00	235,980.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,060.00	71,525.00	36,196.34	71,525.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,192,276.00	17,144,286.00	9,521,187.24	17,144,286.00	0.00	0.0%
Unsecured Roll Taxes		8042	331,114.00	336,988.00	325,948.90	336,988.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	13,686.00	9,754.34	13,686.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	37,969.00	37,969.00	40,400.00	40,400.00	2,431.00	6.4%
Lottery - Unrestricted and Instructional Materials		8560	175,711.00	175,711.00	89,026.65	194,302.00	18,591.00	10.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	892.49	893.00	893.00	New
TOTAL, OTHER STATE REVENUE			213,680.00	213,680.00	130,319.14	235,595.00	21,915.00	10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,475,801.00	2,475,801.00	1,307,355.28	2,475,801.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	2,187.92	2,188.00	(57,812.00)	-96.4%
Interest		8660	42,000.00	42,000.00	25,880.43	99,500.00	57,500.00	136.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	49,368.00	55,242.25	54,177.00	4,809.00	9.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,577,801.00	2,627,169.00	1,390,665.88	2,631,666.00	4,497.00	0.2%
TOTAL, REVENUES			20,674,306.00	20,693,709.00	11,545,003.84	20,726,490.00	32,781.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,744,389.00	7,181,460.00	3,274,065.52	7,139,343.00	42,117.00	0.6%
Certificated Pupil Support Salaries		1200	344,614.00	451,335.00	244,659.78	443,594.00	7,741.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	966,829.00	995,166.00	580,515.81	994,705.00	461.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,055,832.00	8,627,961.00	4,099,241.11	8,577,642.00	50,319.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	491,227.00	458,694.00	255,691.51	502,650.00	(43,956.00)	-9.6%
Classified Support Salaries		2200	1,001,775.00	1,010,604.00	567,802.72	942,238.00	68,366.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	433,225.00	441,139.00	257,330.88	441,139.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	765,259.00	732,385.00	410,669.22	716,137.00	16,248.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,691,486.00	2,642,822.00	1,491,494.33	2,602,164.00	40,658.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,313,570.00	1,305,247.00	712,978.20	1,344,131.00	(38,884.00)	-3.0%
PERS		3201-3202	557,137.00	563,492.00	326,493.76	589,315.00	(25,823.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	324,350.00	320,928.00	178,938.27	327,128.00	(6,200.00)	-1.9%
Health and Welfare Benefits		3401-3402	1,775,752.00	1,755,091.00	905,977.02	1,660,080.00	95,011.00	5.4%
Unemployment Insurance		3501-3502	5,278.00	5,528.00	3,046.21	5,527.00	1.00	0.0%
Workers' Compensation		3601-3602	109,310.00	114,981.00	63,454.80	113,906.00	1,075.00	0.9%
OPEB, Allocated		3701-3702	0.00	133,658.00	68,052.47	87,627.00	46,031.00	34.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,085,397.00	4,198,925.00	2,258,940.73	4,127,714.00	71,211.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	119,000.00	129,000.00	93,673.91	107,244.00	21,756.00	16.9%
Materials and Supplies		4300	584,382.00	545,573.00	747,272.97	983,357.00	(437,784.00)	-80.2%
Noncapitalized Equipment		4400	207,000.00	281,754.00	12,746.30	21,067.00	260,687.00	92.5%
Food		4700	48,000.00	48,000.00	1,242.20	25,000.00	23,000.00	47.9%
TOTAL, BOOKS AND SUPPLIES			958,382.00	1,004,327.00	854,935.38	1,136,668.00	(132,341.00)	-13.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	109,800.00	109,800.00	14,277.01	21,950.00	87,850.00	80.0%
Dues and Memberships		5300	36,000.00	36,000.00	44,406.57	46,075.00	(10,075.00)	-28.0%
Insurance		5400-5450	134,500.00	139,203.00	139,203.00	139,203.00	0.00	0.0%
Operations and Housekeeping Services		5500	578,370.00	578,370.00	259,194.09	315,274.00	263,096.00	45.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,748.00	127,248.00	61,323.08	127,248.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,204,614.00	906,720.00	488,372.16	1,409,829.00	(503,109.00)	-55.5%
Communications		5900	111,800.00	111,800.00	72,639.64	84,566.00	27,234.00	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,295,832.00	2,009,141.00	1,079,415.55	2,144,145.00	(135,004.00)	-6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	21,362.03	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	21,362.03	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	70,000.00	70,000.00	36,846.52	37,728.00	32,272.00	46.1%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,779.00	5,779.00	7,256.06	7,257.00	(1,478.00)	-25.6%
Other Debt Service - Principal		7439	161,834.00	161,834.00	287,995.76	287,996.00	(126,162.00)	-78.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,613.00	237,613.00	332,098.34	332,981.00	(95,368.00)	-40.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,324,542.00	18,720,789.00	10,137,487.47	18,921,314.00	(200,525.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,789,429.00)	(2,842,576.00)	0.00	(2,842,641.00)	(65.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,789,429.00)	(2,842,576.00)	0.00	(2,842,641.00)	(65.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,380,029.00)	(2,433,176.00)	0.00	(2,433,241.00)	(65.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	251,039.00	625,082.00	366,139.47	625,732.00	650.00	0.1%
3) Other State Revenue		8300-8599	1,016,326.00	1,131,685.00	145,709.11	1,164,748.00	33,063.00	2.9%
4) Other Local Revenue		8600-8799	2,770,281.00	2,770,281.00	358,852.00	2,770,281.00	0.00	0.0%
5) TOTAL, REVENUES			4,037,646.00	4,527,048.00	870,700.58	4,560,761.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,551,792.00	2,473,082.00	1,429,057.09	2,518,968.00	(45,886.00)	-1.9%
2) Classified Salaries		2000-2999	756,380.00	882,986.00	494,992.84	903,125.00	(20,139.00)	-2.3%
3) Employee Benefits		3000-3999	2,147,166.00	2,187,043.00	717,069.23	2,251,149.00	(64,106.00)	-2.9%
4) Books and Supplies		4000-4999	188,837.00	174,232.00	69,911.30	186,277.00	(12,045.00)	-6.9%
5) Services and Other Operating Expenditures		5000-5999	796,900.00	1,422,855.00	560,866.00	1,210,333.00	212,522.00	14.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	386,000.00	386,000.00	336,348.25	368,547.00	17,453.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,827,075.00	7,526,198.00	3,608,244.71	7,438,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,789,429.00)	(2,999,150.00)	(2,737,544.13)	(2,877,638.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,789,429.00	2,842,576.00	0.00	2,842,641.00	65.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,789,429.00	2,842,576.00	0.00	2,842,641.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(156,574.00)	(2,737,544.13)	(34,997.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	587,409.56	579,163.65		579,163.65	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)			587,409.56	579,163.65		579,163.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,409.56	579,163.65		579,163.65		
2) Ending Balance, June 30 (E + F1e)			587,409.56	422,589.65		544,166.65		
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	587,409.56	422,589.65		544,167.92		
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		(1.27)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	127,810.00	127,810.00	0.00	127,810.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,641.00	2,641.00	0.00	2,641.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	649.47	650.00	650.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,196.00	96,196.00	46,829.00	96,196.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,500.00	20,500.00	5,489.00	20,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,892.00	3,892.00	0.00	3,892.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	374,043.00	313,172.00	374,043.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			251,039.00	625,082.00	366,139.47	625,732.00	650.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	61,673.00	61,673.00	30,917.11	72,591.00	10,918.00	17.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	954,653.00	1,070,012.00	114,792.00	1,092,157.00	22,145.00	2.1%
TOTAL, OTHER STATE REVENUE			1,016,326.00	1,131,685.00	145,709.11	1,164,748.00	33,063.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	770,281.00	770,281.00	358,852.00	770,281.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,770,281.00	2,770,281.00	358,852.00	2,770,281.00	0.00	0.0%
TOTAL, REVENUES			4,037,646.00	4,527,048.00	870,700.58	4,560,761.00	33,713.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,119,891.00	2,035,703.00	1,183,747.80	2,081,922.00	(46,219.00)	-2.3%
Certificated Pupil Support Salaries		1200	262,303.00	259,436.00	141,509.58	259,103.00	333.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	169,598.00	177,943.00	103,799.71	177,943.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,551,792.00	2,473,082.00	1,429,057.09	2,518,968.00	(45,886.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	451,969.00	505,510.00	276,334.72	531,022.00	(25,512.00)	-5.0%
Classified Support Salaries		2200	157,085.00	225,207.00	129,834.80	219,834.00	5,373.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	64,380.00	66,258.00	38,650.26	66,258.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	82,946.00	86,011.00	50,173.06	86,011.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			756,380.00	882,986.00	494,992.84	903,125.00	(20,139.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,359,817.00	1,351,568.00	217,136.84	1,339,681.00	11,887.00	0.9%
PERS		3201-3202	156,528.00	174,992.00	101,495.36	185,302.00	(10,310.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	90,787.00	96,940.00	54,341.72	100,583.00	(3,643.00)	-3.8%
Health and Welfare Benefits		3401-3402	506,309.00	526,970.00	323,869.49	588,873.00	(61,903.00)	-11.7%
Unemployment Insurance		3501-3502	1,607.00	1,692.00	920.74	1,660.00	32.00	1.9%
Workers' Compensation		3601-3602	32,118.00	34,881.00	19,093.50	34,623.00	258.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	211.58	427.00	(427.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,147,166.00	2,187,043.00	717,069.23	2,251,149.00	(64,106.00)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	2,424.16	2,425.00	(2,425.00)	New
Materials and Supplies		4300	178,837.00	173,232.00	67,487.14	182,652.00	(9,420.00)	-5.4%
Noncapitalized Equipment		4400	10,000.00	1,000.00	0.00	1,200.00	(200.00)	-20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,837.00	174,232.00	69,911.30	186,277.00	(12,045.00)	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	813.16	814.00	8,186.00	91.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,417.00	1,417.00	583.00	29.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,490.00	158,475.00	92,567.85	166,043.00	(7,568.00)	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	664,410.00	1,253,380.00	466,067.99	1,042,059.00	211,321.00	16.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			796,900.00	1,422,855.00	560,866.00	1,210,333.00	212,522.00	14.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	6,000.00	6,000.00	786.25	3,500.00	2,500.00	41.7%
Payments to County Offices		7142	200,000.00	200,000.00	90,950.00	226,362.00	(26,362.00)	-13.2%
Payments to JPAs		7143	180,000.00	180,000.00	244,612.00	138,685.00	41,315.00	23.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			386,000.00	386,000.00	336,348.25	368,547.00	17,453.00	4.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,827,075.00	7,526,198.00	3,608,244.71	7,438,399.00	87,799.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,789,429.00	2,842,576.00	0.00	2,842,641.00	65.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,789,429.00	2,842,576.00	0.00	2,842,641.00	65.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,789,429.00	2,842,576.00	0.00	2,842,641.00	(65.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	0.0%
2) Federal Revenue		8100-8299	251,039.00	625,082.00	366,139.47	625,732.00	650.00	0.1%
3) Other State Revenue		8300-8599	1,230,006.00	1,345,365.00	276,028.25	1,400,343.00	54,978.00	4.1%
4) Other Local Revenue		8600-8799	5,348,082.00	5,397,450.00	1,749,517.88	5,401,947.00	4,497.00	0.1%
5) TOTAL, REVENUES			24,711,952.00	25,220,757.00	12,415,704.42	25,287,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,607,624.00	11,101,043.00	5,528,298.20	11,096,610.00	4,433.00	0.0%
2) Classified Salaries		2000-2999	3,447,866.00	3,525,808.00	1,986,487.17	3,505,289.00	20,519.00	0.6%
3) Employee Benefits		3000-3999	6,232,563.00	6,385,968.00	2,976,009.96	6,378,863.00	7,105.00	0.1%
4) Books and Supplies		4000-4999	1,147,219.00	1,178,559.00	924,846.68	1,322,945.00	(144,386.00)	-12.3%
5) Services and Other Operating Expenditures		5000-5999	3,092,732.00	3,431,996.00	1,640,281.55	3,354,478.00	77,518.00	2.3%
6) Capital Outlay		6000-6999	0.00	0.00	21,362.03	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	623,613.00	623,613.00	668,446.59	701,528.00	(77,915.00)	-12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,151,617.00	26,246,987.00	13,745,732.18	26,359,713.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(439,665.00)	(1,026,230.00)	(1,330,027.76)	(1,072,462.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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			409,400.00	409,400.00	0.00	409,400.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,265.00)	(616,830.00)	(1,330,027.76)	(663,062.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,952,171.69	8,909,956.55		8,909,956.55	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)			7,952,171.69	8,909,956.55		8,909,956.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,952,171.69	8,909,956.55		8,909,956.55		
2) Ending Balance, June 30 (E + F1e)			7,921,906.69	8,293,126.55		8,246,894.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	587,409.56	422,589.65		544,167.92		
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	6,282,537.13	6,818,576.90		6,650,767.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,049,960.00	1,049,960.00		1,049,960.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(1.27)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	50,395.00	50,395.00	0.00	56,764.00	6,369.00	12.6%
Education Protection Account State Aid - Current Year		8012	235,980.00	235,980.00	130,932.00	235,980.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,060.00	71,525.00	36,196.34	71,525.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,192,276.00	17,144,286.00	9,521,187.24	17,144,286.00	0.00	0.0%
Unsecured Roll Taxes		8042	331,114.00	336,988.00	325,948.90	336,988.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	13,686.00	9,754.34	13,686.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,882,825.00	17,852,860.00	10,024,018.82	17,859,229.00	6,369.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	127,810.00	127,810.00	0.00	127,810.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,641.00	2,641.00	0.00	2,641.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	649.47	650.00	650.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,196.00	96,196.00	46,829.00	96,196.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,500.00	20,500.00	5,489.00	20,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,892.00	3,892.00	0.00	3,892.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	374,043.00	313,172.00	374,043.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			251,039.00	625,082.00	366,139.47	625,732.00	650.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	37,969.00	37,969.00	40,400.00	40,400.00	2,431.00	6.4%
Lottery - Unrestricted and Instructional Materials		8560	237,384.00	237,384.00	119,943.76	266,893.00	29,509.00	12.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	954,653.00	1,070,012.00	115,684.49	1,093,050.00	23,038.00	2.2%
TOTAL, OTHER STATE REVENUE			1,230,006.00	1,345,365.00	276,028.25	1,400,343.00	54,978.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,475,801.00	2,475,801.00	1,307,355.28	2,475,801.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	2,187.92	2,188.00	(57,812.00)	-96.4%
Interest		8660	42,000.00	42,000.00	25,880.43	99,500.00	57,500.00	136.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,000,000.00	2,049,368.00	55,242.25	2,054,177.00	4,809.00	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	770,281.00	770,281.00	358,852.00	770,281.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,348,082.00	5,397,450.00	1,749,517.88	5,401,947.00	4,497.00	0.1%
TOTAL, REVENUES			24,711,952.00	25,220,757.00	12,415,704.42	25,287,251.00	66,494.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,864,280.00	9,217,163.00	4,457,813.32	9,221,265.00	(4,102.00)	0.0%
Certificated Pupil Support Salaries		1200	606,917.00	710,771.00	386,169.36	702,697.00	8,074.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,136,427.00	1,173,109.00	684,315.52	1,172,648.00	461.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,607,624.00	11,101,043.00	5,528,298.20	11,096,610.00	4,433.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	943,196.00	964,204.00	532,026.23	1,033,672.00	(69,468.00)	-7.2%
Classified Support Salaries		2200	1,158,860.00	1,235,811.00	697,637.52	1,162,072.00	73,739.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	497,605.00	507,397.00	295,981.14	507,397.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	848,205.00	818,396.00	460,842.28	802,148.00	16,248.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,447,866.00	3,525,808.00	1,986,487.17	3,505,289.00	20,519.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,673,387.00	2,656,815.00	930,115.04	2,683,812.00	(26,997.00)	-1.0%
PERS		3201-3202	713,665.00	738,484.00	427,989.12	774,617.00	(36,133.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	415,137.00	417,868.00	233,279.99	427,711.00	(9,843.00)	-2.4%
Health and Welfare Benefits		3401-3402	2,282,061.00	2,282,061.00	1,229,846.51	2,248,953.00	33,108.00	1.5%
Unemployment Insurance		3501-3502	6,885.00	7,220.00	3,966.95	7,187.00	33.00	0.5%
Workers' Compensation		3601-3602	141,428.00	149,862.00	82,548.30	148,529.00	1,333.00	0.9%
OPEB, Allocated		3701-3702	0.00	133,658.00	68,264.05	88,054.00	45,604.00	34.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,232,563.00	6,385,968.00	2,976,009.96	6,378,863.00	7,105.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	119,000.00	129,000.00	96,098.07	109,669.00	19,331.00	15.0%
Materials and Supplies		4300	763,219.00	718,805.00	814,760.11	1,166,009.00	(447,204.00)	-62.2%
Noncapitalized Equipment		4400	217,000.00	282,754.00	12,746.30	22,267.00	260,487.00	92.1%
Food		4700	48,000.00	48,000.00	1,242.20	25,000.00	23,000.00	47.9%
TOTAL, BOOKS AND SUPPLIES			1,147,219.00	1,178,559.00	924,846.68	1,322,945.00	(144,386.00)	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	118,800.00	118,800.00	15,090.17	22,764.00	96,036.00	80.8%
Dues and Memberships		5300	38,000.00	38,000.00	45,823.57	47,492.00	(9,492.00)	-25.0%
Insurance		5400-5450	134,500.00	139,203.00	139,203.00	139,203.00	0.00	0.0%
Operations and Housekeeping Services		5500	578,370.00	578,370.00	259,194.09	315,274.00	263,096.00	45.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	242,238.00	285,723.00	153,890.93	293,291.00	(7,568.00)	-2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,869,024.00	2,160,100.00	954,440.15	2,451,888.00	(291,788.00)	-13.5%
Communications		5900	111,800.00	111,800.00	72,639.64	84,566.00	27,234.00	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,092,732.00	3,431,996.00	1,640,281.55	3,354,478.00	77,518.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	21,362.03	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	21,362.03	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	70,000.00	70,000.00	36,846.52	37,728.00	32,272.00	46.1%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	6,000.00	6,000.00	786.25	3,500.00	2,500.00	41.7%
Payments to County Offices		7142	200,000.00	200,000.00	90,950.00	226,362.00	(26,362.00)	-13.2%
Payments to JPAs		7143	180,000.00	180,000.00	244,612.00	138,685.00	41,315.00	23.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,779.00	5,779.00	7,256.06	7,257.00	(1,478.00)	-25.6%
Other Debt Service - Principal		7439	161,834.00	161,834.00	287,995.76	287,996.00	(126,162.00)	-78.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			623,613.00	623,613.00	668,446.59	701,528.00	(77,915.00)	-12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,151,617.00	26,246,987.00	13,745,732.18	26,359,713.00	(112,726.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

Resource	Description	2020-21
		Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	20,182.00
3327	Special Ed: IDEA Mental Health Allocation P	133.00
4035	ESSA: Title II, Part A, Supporting Effective Ir	21,045.00
6230	California Clean Energy Jobs Act	62,362.81
6300	Lottery: Instructional Materials	155,008.94
6512	Special Ed: Mental Health Services	58.00
6546	Mental Health-Related Services	4,474.00
7311	Classified School Employee Professional De	8,666.00
7388	SB 117 COVID-19 LEA Response Funds	22,682.00
7415	Classified School Employee Summer Assist	17,671.00
7510	Low-Performing Students Block Grant	55,502.47
8150	Ongoing & Major Maintenance Account (RM,	0.39
9010	Other Restricted Local	176,382.31
Total, Restricted Balance		544,167.92



REED UNION SCHOOL DISTRICT

General Fund Supplemental Forms As of January 31, 2021

1. Interim Certification	Form CI
2. Average Daily Attendance	Form AI
3. Cash Flow	Form CASH
4. Every Student Succeeds MOE	Form ESMOE
5. Indirect Cost Rate Worksheet	Form ICR
6. Multi-Year Projection	Form MYPI
7. Criteria and Standards	Form CSI
8. Technical Review Checklists	Form TRC

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Carlos Estrella

Telephone: (415) 383-1116

Title: Business Manager

E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,181.46	1,181.46	1,181.46	1,181.46	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,181.46	1,181.46	1,181.46	1,181.46	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,181.46	1,181.46	1,181.46	1,181.46	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			8,115,563.79	6,762,833.79	4,643,242.79	3,898,126.50	2,020,330.47	287,366.47	7,005,002.47	6,840,688.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	77,000.00	0.00	77,000.00
Property Taxes	8020-8079		0.00	0.00	0.00	300,659.97	0.00	7,500,000.00	600,000.00	45,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	370,150.00	11,724.00	0.00	0.00	100,000.00	0.00
Other State Revenue	8300-8599		0.00	0.00	59,450.71	17,641.00	450,000.00	0.00	350,000.00	0.00
Other Local Revenue	8600-8799		3,105.00	0.00	19,265.00	0.00	250,000.00	1,600,000.00	850,000.00	425,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	409,400.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,105.00	0.00	448,865.71	330,074.97	700,000.00	9,177,000.00	2,309,400.00	547,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		97,759.00	955,214.00	995,638.00	955,833.00	965,805.00	1,018,684.00	1,018,684.00	1,018,684.00
Classified Salaries	2000-2999		169,299.00	232,954.00	331,047.00	331,720.00	308,368.00	307,488.00	307,488.00	307,488.00
Employee Benefits	3000-3999		117,596.00	443,696.00	483,036.00	481,683.00	467,279.00	627,811.00	627,811.00	627,811.00
Books and Supplies	4000-4999		380,701.00	267,555.00	146,427.00	101,109.00	152,703.00	18,500.00	18,500.00	18,500.00
Services	5000-5999		108,028.00	243,241.00	197,468.00	320,895.00	209,769.00	336,085.00	336,085.00	336,085.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		56,467.00	0.00	0.00	0.00	250,000.00	150,000.00	165,146.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			931,850.00	2,142,660.00	2,153,616.00	2,191,240.00	2,353,924.00	2,458,568.00	2,473,714.00	2,308,568.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		69,253.00	66,045.00	1,019,949.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	69,253.00	66,045.00	1,019,949.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		493,238.00	42,976.00	60,315.00	16,631.00	79,040.00	796.00	0.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	493,238.00	42,976.00	60,315.00	16,631.00	79,040.00	796.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(423,985.00)	23,069.00	959,634.00	(16,631.00)	(79,040.00)	(796.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,352,730.00)	(2,119,591.00)	(745,116.29)	(1,877,796.03)	(1,732,964.00)	6,717,636.00	(164,314.00)	(1,761,568.00)
F. ENDING CASH (A + E)			6,762,833.79	4,643,242.79	3,898,126.50	2,020,330.47	287,366.47	7,005,002.47	6,840,688.47	5,079,120.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		5,079,120.47	3,370,637.47	9,739,154.47	8,876,496.50				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	77,000.00	0.00	61,744.00			292,744.00	292,744.00
Property Taxes	8020-8079	0.00	8,100,000.00	1,020,825.03	0.00			17,566,485.00	17,566,485.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	143,808.00			625,732.00	625,732.00
Other State Revenue	8300-8599	0.00	0.00	0.00	173,251.29			1,400,343.00	1,400,343.00
Other Local Revenue	8600-8799	250,000.00	500,000.00	425,000.00	1,079,577.00			5,401,947.00	5,401,947.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			409,400.00	409,400.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		600,000.00	8,677,000.00	1,445,825.03	1,458,380.29	0.00	0.00	25,696,651.00	25,696,651.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,018,684.00	1,018,684.00	1,018,684.00	1,014,257.00			11,096,610.00	11,096,610.00
Classified Salaries	2000-2999	307,488.00	307,488.00	307,488.00	286,973.00			3,505,289.00	3,505,289.00
Employee Benefits	3000-3999	627,811.00	627,811.00	627,811.00	618,707.00			6,378,863.00	6,378,863.00
Books and Supplies	4000-4999	18,500.00	18,500.00	18,500.00	163,450.00			1,322,945.00	1,322,945.00
Services	5000-5999	336,000.00	336,000.00	336,000.00	258,822.00			3,354,478.00	3,354,478.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	77,915.00			701,528.00	701,528.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,308,483.00	2,308,483.00	2,308,483.00	2,420,124.00	0.00	0.00	26,359,713.00	26,359,713.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			1,155,247.00	1,155,247.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00			0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,155,247.00	1,155,247.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			692,996.00	692,996.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	692,996.00	692,996.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	482,251.00	482,251.00
E. NET INCREASE/DECREASE (B - C + D)		(1,708,483.00)	6,368,517.00	(862,657.97)	(961,743.71)	0.00	0.00	(200,811.00)	(663,062.00)
F. ENDING CASH (A + E)		3,370,637.47	9,739,154.47	8,876,496.50	7,914,752.79			7,914,752.79	7,914,752.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,914,752.79	7,914,752.79

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,359,713.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	736,404.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	295,253.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				295,253.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,328,056.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,181.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		21,437.93
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	24,001,488.39	18,300.37
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	24,001,488.39	18,300.37
B. Required effort (Line A.2 times 90%)	21,601,339.55	16,470.33
C. Current year expenditures (Line I.E and Line II.B)	25,328,056.00	21,437.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,063,047.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,829,661.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.36%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	746,749.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	679,095.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	170,843.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,596,687.14
9. Carry-Forward Adjustment (Part IV, Line F)	42,396.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,639,083.15

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,718,348.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,723,319.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	635,160.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	20,322.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	738,512.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	23,250.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,016,528.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	23,875,439.86

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.69%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	6.87%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,596,687.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.51%) times Part III, Line B19); zero if negative	<u>42,396.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>42,396.01</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>42,396.01</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,859,229.00	1.09%	18,054,748.00	0.96%	18,228,390.00
2. Federal Revenues	8100-8299	625,732.00	-59.88%	251,039.00	0.00%	251,039.00
3. Other State Revenues	8300-8599	1,400,343.00	-10.47%	1,253,716.00	1.95%	1,278,169.00
4. Other Local Revenues	8600-8799	5,401,947.00	0.74%	5,441,879.00	1.89%	5,544,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		25,696,651.00	-1.11%	25,410,782.00	1.18%	25,711,537.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,096,610.00		10,666,215.00
b. Step & Column Adjustment				231,043.00		150,119.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(661,438.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,096,610.00	-3.88%	10,666,215.00	1.41%	10,816,334.00
2. Classified Salaries						
a. Base Salaries				3,505,289.00		3,478,777.00
b. Step & Column Adjustment				166,116.00		31,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(192,628.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,505,289.00	-0.76%	3,478,777.00	0.90%	3,510,152.00
3. Employee Benefits	3000-3999	6,378,863.00	-1.52%	6,281,590.00	1.16%	6,354,158.00
4. Books and Supplies	4000-4999	1,322,945.00	-12.75%	1,154,332.00	1.73%	1,174,302.00
5. Services and Other Operating Expenditures	5000-5999	3,354,478.00	-7.23%	3,111,907.00	1.73%	3,165,743.00
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	701,528.00	-10.56%	627,479.00	1.73%	638,335.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,359,713.00	-3.94%	25,320,300.00	1.34%	25,659,024.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(663,062.00)		90,482.00		52,513.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,909,956.55		8,246,894.55		8,337,376.55
2. Ending Fund Balance (Sum lines C and D1)		8,246,894.55		8,337,376.55		8,389,889.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	544,167.92		544,166.65		544,166.65
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	6,650,767.90		6,762,021.90		6,800,985.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,049,960.00		1,029,188.00		1,042,737.00
2. Unassigned/Unappropriated	9790	(1.27)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,246,894.55		8,337,376.55		8,389,889.55

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,049,960.00		1,029,188.00		1,042,737.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.27)		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)		1,049,958.73		1,029,188.00		1,042,737.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.98%		4.06%		4.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,181.46		1,169.00		1,146.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,359,713.00		25,320,300.00		25,659,024.00
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)		26,359,713.00		25,320,300.00		25,659,024.00
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)		790,791.39		759,609.00		769,770.72
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)		790,791.39		759,609.00		769,770.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	1,181.46	1,181.46		
Charter School	0.00	0.00		
Total ADA	1,181.46	1,181.46	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,169.00	1,169.00		
Charter School				
Total ADA	1,169.00	1,169.00	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,146.00	1,146.00		
Charter School				
Total ADA	1,146.00	1,146.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	1,218	1,218		
Charter School				
Total Enrollment	1,218	1,218	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,205	1,205		
Charter School				
Total Enrollment	1,205	1,205	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,181	1,181		
Charter School				
Total Enrollment	1,181	1,181	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,414	1,414	
Charter School			
Total ADA/Enrollment	1,414	1,414	100.0%
Second Prior Year (2018-19)			
District Regular	1,330	1,330	
Charter School			
Total ADA/Enrollment	1,330	1,330	100.0%
First Prior Year (2019-20)			
District Regular	1,312	1,312	
Charter School	0		
Total ADA/Enrollment	1,312	1,312	100.0%
Historical Average Ratio:			100.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	1,181	1,218		
Charter School	0			
Total ADA/Enrollment	1,181	1,218	97.0%	Met
1st Subsequent Year (2021-22)				
District Regular		1,205		
Charter School				
Total ADA/Enrollment	0	1,205	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular		1,181		
Charter School				
Total ADA/Enrollment	0	1,181	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	17,852,860.00	17,859,229.00	0.0%	Met
1st Subsequent Year (2021-22)	18,054,745.00	18,054,745.00	0.0%	Met
2nd Subsequent Year (2022-23)	18,228,390.00	18,228,390.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	13,627,652.76	15,776,516.57	86.4%
Second Prior Year (2018-19)	13,429,736.13	16,107,319.52	83.4%
First Prior Year (2019-20)	14,631,605.30	17,829,943.51	82.1%
	Historical Average Ratio:		84.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	15,307,520.00	18,921,314.00	80.9%	Not Met
1st Subsequent Year (2021-22)	14,911,574.00	18,425,052.00	80.9%	Not Met
2nd Subsequent Year (2022-23)	15,081,329.00	18,655,591.00	80.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The Budget Year includes one-time expenditures in the Certificated Category, which skews the percentage in the two subsequent years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	625,082.00	625,732.00	0.1%	No
1st Subsequent Year (2021-22)	251,039.00	251,039.00	0.0%	No
2nd Subsequent Year (2022-23)	251,039.00	251,039.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	1,345,365.00	1,400,343.00	4.1%	No
1st Subsequent Year (2021-22)	1,253,716.00	1,253,716.00	0.0%	No
2nd Subsequent Year (2022-23)	1,278,169.00	1,278,169.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,397,450.00	5,401,947.00	0.1%	No
1st Subsequent Year (2021-22)	5,441,879.00	5,441,879.00	0.0%	No
2nd Subsequent Year (2022-23)	5,544,539.00	5,544,539.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	1,178,559.00	1,322,945.00	12.3%	Yes
1st Subsequent Year (2021-22)	1,154,332.00	1,154,332.00	0.0%	No
2nd Subsequent Year (2022-23)	1,174,302.00	1,174,302.00	0.0%	No

Explanation:
(required if Yes)

RUSD received one-time Federal Coronavirus Aid, Relief, and Economy Security Act (CARES) Funding in 2020-21. The Board Adopted Budget did not include this funding.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	3,431,996.00	3,354,478.00	-2.3%	No
1st Subsequent Year (2021-22)	3,111,907.00	3,111,907.00	0.0%	No
2nd Subsequent Year (2022-23)	3,165,743.00	3,165,743.00	0.0%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	7,367,897.00	7,428,022.00	0.8%	Met
1st Subsequent Year (2021-22)	6,946,634.00	6,946,634.00	0.0%	Met
2nd Subsequent Year (2022-23)	7,073,747.00	7,073,747.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	4,610,555.00	4,677,423.00	1.5%	Met
1st Subsequent Year (2021-22)	4,266,239.00	4,266,239.00	0.0%	Met
2nd Subsequent Year (2022-23)	4,340,045.00	4,340,045.00	0.0%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	745,870.00	793,340.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		793,340.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.1%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.4%	1.4%

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)	(628,065.00)	18,921,314.00	3.3%	Not Met
1st Subsequent Year (2021-22)	90,482.00	18,425,052.00	N/A	Met
2nd Subsequent Year (2022-23)	52,513.00	18,655,591.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD 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)

RUSD's Current Year Budget includes one-time revenues and expenditures due to one-time CARES Funding received.

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)	8,246,894.55	Met
1st Subsequent Year (2021-22)	8,337,376.55	Met
2nd Subsequent Year (2022-23)	8,389,889.55	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)	7,914,752.79	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,181	1,169	1,146
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,359,713.00	25,320,300.00	25,659,024.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,359,713.00	25,320,300.00	25,659,024.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	790,791.39	759,609.00	769,770.72
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	790,791.39	759,609.00	769,770.72

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)	1,049,960.00	1,029,188.00	1,042,737.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.27)	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)	1,049,958.73	1,029,188.00	1,042,737.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.98%	4.06%	4.06%
District's Reserve Standard (Section 10B, Line 7):	790,791.39	759,609.00	769,770.72
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(2,863,712.00)	(2,842,641.00)	-0.7%	(21,071.00)	Met
1st Subsequent Year (2021-22)	(2,895,670.00)	(2,895,670.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(2,966,131.00)	(2,966,131.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
5,867,732.00	5,867,732.00
499,613.00	499,613.00
5,368,119.00	5,368,119.00
Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7A)	Second Interim
345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

- 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)

133,658.00	88,054.00
133,658.00	88,054.00
133,658.00	88,054.00

- 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)

128,623.00	128,623.00
128,623.00	128,623.00
128,623.00	128,623.00

- d. Number of retirees receiving OPEB benefits
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

44	44
44	44
44	44

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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	91.0	91.0	91.0	91.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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)

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

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	51.0	51.0	51.0	51.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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	12.0	12.0	12.0	12.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 8:26:07 AM

21-65425-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 8:26:30 AM

21-65425-0000000

Second Interim
2020-21 Actuals to Date
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 8:25:17 AM

21-65425-0000000

Second Interim
2020-21 Original Budget
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 8:25:46 AM

21-65425-0000000

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

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



REED UNION SCHOOL DISTRICT

District Fund Forms As of January 31, 2021

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	1,050.00	134.11	1,050.00	0.00	0.0%
5) TOTAL, REVENUES			1,050.00	1,050.00	134.11	1,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,158.00	25,158.00	0.00	25,158.00	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			25,158.00	25,158.00	0.00	25,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,108.00)	(24,108.00)	134.11	(24,108.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,108.00)	(24,108.00)	134.11	(24,108.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,283.11	33,377.00		33,377.00	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)			25,283.11	33,377.00		33,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,283.11	33,377.00		33,377.00		
2) Ending Balance, June 30 (E + F1e)			1,175.11	9,269.00		9,269.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,175.11	9,269.00		9,269.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,050.00	1,050.00	134.11	1,050.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050.00	1,050.00	134.11	1,050.00	0.00	0.0%
TOTAL, REVENUES			1,050.00	1,050.00	134.11	1,050.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,593.00	4,593.00	0.00	4,593.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,565.00	20,565.00	0.00	20,565.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,158.00	25,158.00	0.00	25,158.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,158.00	25,158.00	0.00	25,158.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,100.00	61,100.00	23,353.79	61,100.00	0.00	0.0%
5) TOTAL, REVENUES			61,100.00	61,100.00	23,353.79	61,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,194.00	25,194.00	0.00	25,194.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	94,412.00	94,412.00	8,260.00	94,412.00	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			119,606.00	119,606.00	8,260.00	119,606.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,506.00)	(58,506.00)	15,093.79	(58,506.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,506.00)	(58,506.00)	15,093.79	(58,506.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,568.47	449,536.70		449,536.70	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)			339,568.47	449,536.70		449,536.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,568.47	449,536.70		449,536.70		
2) Ending Balance, June 30 (E + F1e)			281,062.47	391,030.70		391,030.70		
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	117,600.00	115,857.10		115,857.10		
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	163,462.47	275,173.60		275,173.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,300.00	2,300.00	1,826.69	2,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	58,800.00	58,800.00	21,527.10	58,800.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,100.00	61,100.00	23,353.79	61,100.00	0.00	0.0%
TOTAL, REVENUES			61,100.00	61,100.00	23,353.79	61,100.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	370.00	370.00	0.00	370.00	0.00	0.0%
Noncapitalized Equipment		4400	24,824.00	24,824.00	0.00	24,824.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,194.00	25,194.00	0.00	25,194.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,704.00	20,704.00	8,260.00	20,704.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,708.00	73,708.00	0.00	73,708.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,412.00	94,412.00	8,260.00	94,412.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			119,606.00	119,606.00	8,260.00	119,606.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	707,951.00	707,951.00	361,345.01	707,951.00	0.00	0.0%
5) TOTAL, REVENUES			707,951.00	707,951.00	361,345.01	707,951.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	102,500.00	102,500.00	3,013.46	105,514.00	(3,014.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	193,625.00	193,625.00	63,576.36	193,625.00	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			296,125.00	296,125.00	66,589.82	299,139.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			411,826.00	411,826.00	294,755.19	408,812.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,426.00	2,426.00	294,755.19	(588.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,468,540.07	2,409,973.56		2,409,973.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,468,540.07	2,409,973.56		2,409,973.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,468,540.07	2,409,973.56		2,409,973.56		
2) Ending Balance, June 30 (E + F1e)			2,470,966.07	2,412,399.56		2,409,385.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,470,966.07	2,412,399.56		2,409,385.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	688,151.00	688,151.00	351,308.08	688,151.00	0.00	0.0%
Interest		8660	19,800.00	19,800.00	10,036.93	19,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			707,951.00	707,951.00	361,345.01	707,951.00	0.00	0.0%
TOTAL, REVENUES			707,951.00	707,951.00	361,345.01	707,951.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	101,500.00	101,500.00	3,013.46	104,514.00	(3,014.00)	-3.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	3,013.46	105,514.00	(3,014.00)	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	97,700.00	97,700.00	15,581.17	97,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,750.00	52,750.00	6,510.00	52,750.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,175.00	40,175.00	40,412.00	40,175.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	1,073.19	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,625.00	193,625.00	63,576.36	193,625.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			296,125.00	296,125.00	66,589.82	299,139.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		



REED UNION SCHOOL DISTRICT

General Fund Miscellaneous Forms As of January 31, 2021

1. MCOE Required Forms

Misc. Forms

Reed Union School District
Cash Reconciliation
As of 07/31/2020

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		8,115,563.79		02/05/21	BEG. BALANCE		8,115,563.79		12/04/20
7/2/20	MCOEYN	-	70,268.03		7/6/20	AP-070620		70,268.03	
7/8/20	601TIN SYSTEM GENERATED DUE TO LINE	652.50	-		7/7/20	AR-200001	139.17		
7/9/20	MCOEYN	-	61,514.45		7/7/20	AR-200002	139.17		
7/9/20	601ALT SYSTEM GENERATED DUE TO LINE	5,033.35	-		7/7/20	AR-200003	235.00		
7/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	210,307.06		7/8/20	AR-200004	69.58		
7/10/20	MCOEYN	-	44,411.62		7/8/20	DC-210001	69.58		
7/14/20	MCOEYN	-	296,252.23		7/9/20	TF-210001	5,033.35		652.50
7/20/20	601JR SYSTEM GENERATED DUE TO LINE	-	7,825.85		7/10/20	TF-210002: Stale Dated Pyrl Crk		61,514.45	
7/21/20	MCOEYN	-	42,481.08		7/10/20	ACCOUNTS PAYABLE 07/10/2020		22,051.35	
7/22/20	601TIN SYSTEM GENERATED DUE TO LINE	6,747.42	-		BK-MID 07/10/2020 (1B)			188,255.71	210,307.06
7/22/20	601TIN SYSTEM GENERATED DUE TO LINE	65,720.00	-		PY-MID 07/10/20 (1B)			44,411.62	
7/23/20	MCOEYN	-	86,701.57		7/11/20	ACCOUNTS PAYABLE 07/11/2020		296,252.23	
7/24/20	601NLD SYSTEM GENERATED DUE TO LINE	-	189,547.92	276,249.49	7/15/20	ACCOUNTS PAYABLE 07/15/2020		288.31	
7/27/20	601ALT SYSTEM GENERATED DUE TO LINE	-	15.00		BX-SPECM 07/20/2020 (1B)			7,537.54	7,825.85
7/28/20	MCOEYN	-	86,025.95		7/20/20	PY-072020			
7/29/20	MCOEYN	-	1,719.85		7/21/20	PY-SPECM 07/20/20 (1B)			
7/29/20	601TIN SYSTEM GENERATED DUE TO LINE	556.58	-		A-21013 4Q EPA		65,720.00		
7/29/20	601TIN SYSTEM GENERATED DUE TO LINE	2,950.00	-		S. MARIAM		1,777.42		6,747.42
7/31/20	601JR SYSTEM GENERATED DUE TO LINE	-	324,926.98		7/21/20	DC-210003	4,970.00		
					J. WATSON (STUDENT TRANSGRIP)			42,481.08	
					7/21/20	DC-210004		276,249.49	
					7/22/20	AP-072220		15.00	
					7/24/20	AP-072420		86,025.95	
					7/27/20	TF-210002			
					7/29/20	AP-072920			
					7/29/20	AR-200014			
					7/29/20	DC-210005	556.58		
					7/30/20	AP-073020	2,950.00		
					7/31/20	PX-073120		1,719.85	
					7/31/20	BK-EOM 07/31/2020		64,623.99	
					7/31/20	PY-EOM 07/31/20		260,302.99	324,926.98
Outstanding Items:									
		8,197,223.64	1,421,997.59				8,197,223.64	1,421,997.59	-
			6,775,226.05					6,775,226.05	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
Final Reconciliation		8,197,223.64	1,421,997.59			8,197,223.64	1,421,997.59		
			6,775,226.05				6,775,226.05		-

Reed Union School District
Cash Reconciliation
As of 8/31/2020

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	6,775,226.05		02/05/21		BEG. BALANCE	
8/4/20	MCOEVN	-	278,674.62		8/5/20	AP-080520	ACCOUNTS PAYABLE 08/05/2020
8/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	23,862.75		8/10/20	PX-081020	BX-MID 08/10/2020
8/13/20	MCOEVN	-	75,266.91		8/10/20	PY-081020	PY-MID 08/10/20
8/14/20	601TIN SYSTEM GENERATED DUE TO LINE	-	24,270.00		8/12/20	DC-210006	S. CABARRUS
8/14/20	601TIN SYSTEM GENERATED DUE TO LINE	66,045.00	-		8/14/20	AP-081420	ACCOUNTS PAYABLE 08/14/2020
8/18/20	601TSB SYSTEM GENERATED DUE TO LINE	-	28.69		8/14/20	AR-200012	A-21023 Speed AB602 10% True Up
8/18/20	MCOEVN	-	63,969.90		8/14/20	TF-210003	E21-06: Speed Excess Costs
8/21/20	601TIN SYSTEM GENERATED DUE TO LINE	1,568.71	-		8/14/20	TF-210004	E21-03 C&TS Penalties
8/21/20	601TIN SYSTEM GENERATED DUE TO LINE	4,321.93	-		8/19/20	AP-081920	ACCOUNTS PAYABLE 08/19/2020
8/25/20	MCOEVN	-	123,535.26		8/21/20	DC-210009	SIX FLAGS (REFUND-PO200366)
8/26/20	601NLD SYSTEM GENERATED DUE TO LINE	-	189,827.55		8/21/20	DC-210010	E. AIMAN
8/27/20	MCOEVN	-	36,031.32	313,362.81	8/26/20	AP-082620	ACCOUNTS PAYABLE 08/26/2020
8/31/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,329,880.58		8/28/20	AP-082820	ACCOUNTS PAYABLE 08/28/2020
					8/31/20	PX-083120	BX-EOM 08/31/2020
					8/31/20	PY-083120	PY-EOM 08/31/20

Outstanding Items:		6,847,161.69	2,145,347.58		6,847,161.69	2,145,347.58	
			4,701,814.11			4,701,814.11	-

NOTES:	MUNIS	DEBITS	CREDITS	NOTES:	QCC	DEBITS	CREDITS
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Final Reconciliation		6,847,161.69	2,145,347.58		6,847,161.69	2,145,347.58	
			4,701,814.11			4,701,814.11	-

As of 9/30/2020

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		4,701,814.11		02/05/21	BEG. BALANCE		4,701,814.11		02/11/21
9/1/20	MCOEVN	-	72,246.40		9/1/20	AR-200008	11,492.00		
9/1/20	601SM SYSTEM GENERATED DUE TO LINE	11,492.00	-		9/1/20	AR-200009		1,535.57	
9/1/20	601SM SYSTEM GENERATED DUE TO LINE	-	1,535.57		9/2/20	TF-210005		72,246.40	
9/3/20	MCOEVN	-	41,354.09		9/1/20	TF-210006			
9/3/20	VOID	39.99	-		9/1/20	AP-090220	89.38		
9/3/20	601SM SYSTEM GENERATED DUE TO LINE	92,677.00	-		9/2/20	AR-200010	594.13		
9/3/20	601SM SYSTEM GENERATED DUE TO LINE	277,473.00	-		9/2/20	AR-200011	807.00		
9/4/20	601EB SYSTEM GENERATED DUE TO LINE	19,948.51	-		9/2/20	AR-200011	18,458.00		
9/8/20	MCOEVN	-	34,925.22		9/2/20	<PO-210180>	39.99		19,948.51
9/8/20	601EB SYSTEM GENERATED DUE TO LINE	6,734.44	-		9/3/20	TF-210008	92,677.00		
9/10/20	601R SYSTEM GENERATED DUE TO LINE	-	89,345.56		9/3/20	TF-210008	277,473.00		
9/10/20	MCOEVN	-	20,502.21		9/4/20	AP-090420		41,354.09	
9/10/20	VOID	71.30	-		9/8/20	DC-210012	6,734.44		
9/11/20	601EB SYSTEM GENERATED DUE TO LINE	1,000,000.00	-		9/9/20	AP-090920		34,925.22	
9/14/20	601AT SYSTEM GENERATED DUE TO LINE	892.49	-		9/10/20	PX-091020	71.30		
9/17/20	MCOEVN	-	104,298.69		9/10/20	PY-091020		12,863.53	
9/18/20	601SM SYSTEM GENERATED DUE TO LINE	-	5,901.69		9/10/20	AP-091020		76,482.03	89,345.56
9/22/20	MCOEVN	-	63,190.20		9/11/20	TF-210047		20,502.21	
9/23/20	601ND SYSTEM GENERATED DUE TO LINE	-	207,565.25	270,755.45	9/11/20	AR-200016			
9/22/20	601SM SYSTEM GENERATED DUE TO LINE	65,466.00	-		9/14/20	TF-210009		1,000,000.00	
9/25/20	601EB SYSTEM GENERATED DUE TO LINE	6,719.46	-		9/14/20	TF-210009	892.49		
9/25/20	601EB SYSTEM GENERATED DUE TO LINE	2,182.82	-		9/18/20	AP-091820		104,298.69	
9/29/20	MCOEVN	-	31,774.99		9/18/20	PX-091820		1,022.87	
9/30/20	601SM SYSTEM GENERATED DUE TO LINE	-	1,421,251.35		9/18/20	PY-091820		4,878.82	5,901.69
9/30/20	601SM SYSTEM GENERATED DUE TO LINE	59,450.71	-		9/22/20	TF-210010	65,466.00		
9/30/20	1A Q1 SYSTEM GENERATED DUE TO LINE	25,880.43	-		9/23/20	AP-092320		270,755.45	
Outstanding Items:									
		6,270,842.26	2,094,891.22				6,270,842.26	2,094,891.22	
			4,175,951.04					4,175,951.04	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
Final Reconciliation					6,270,842.26 2,094,891.22 4,175,951.04 -				

Reed Union School District
Cash Reconciliation
As of 10/31/2020

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
10/06/20	BEG. BALANCE	4,175,951.04		02/05/21			4,175,951.04		12/04/20
10/06/20	MCOEVN	-	226,856.44		10/6/20	TF-210013	942.50		
10/06/20	601ALT SYSTEM GENERATED DUE TO LINE	942.50	-		10/7/20	AP-100720		226,856.44	
10/07/20	VOID	15.77	-		10/7/20	TF-210014	15.77		
10/09/20	601SM SYSTEM GENERATED DUE TO LINE	-	49,925.26		10/9/20	DC-210016	2,613.08		
10/13/20	MCOEVN	-	72,357.46		10/9/20	PX-100920		4,500.37	
10/13/20	601SM SYSTEM GENERATED DUE TO LINE	17,641.00	-		10/9/20	PY-100920		45,424.89	49,925.26
10/14/20	320ASB SYSTEM GENERATED DUE TO LINE	300,659.97	-		10/13/20	TF-210015	17,641.00		
10/15/20	MCOEVN	-	4,015.81		10/14/20	AP-101420		72,357.46	
10/21/20	MCOEVN	-	28,865.49		10/14/20	TF-210016	300,659.97		
10/21/20	601JEB SYSTEM GENERATED DUE TO LINE	2,613.08	-		10/16/20	AP-101620		4,015.81	
10/21/20	601JEB SYSTEM GENERATED DUE TO LINE	655.11	-		10/20/20	DC-210018	655.11		
10/22/20	MCOEVN	-	34,284.88		10/22/20	AP-102220		28,865.49	
10/23/20	601NLD SYSTEM GENERATED DUE TO LINE	-	201,956.56	236,241.44	10/23/20	AP-102320		236,241.44	
10/23/20	601SM SYSTEM GENERATED DUE TO LINE	11,774.00	-		10/23/20	TF-210017	11,774.00		
10/27/20	MCOEVN	-	96,791.89		10/28/20	AP-102820		96,791.89	
10/29/20	MCOEVN	-	39,735.10		10/30/20	AP-103020		39,735.10	
10/30/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,419,836.18		10/30/20	PX-103020		249,969.58	
10/31/20	601SM SYSTEM GENERATED DUE TO LINE	-	11,360.00		10/30/20	PY-103020		1,169,866.60	1,419,836.18
10/31/20	601SM SYSTEM GENERATED DUE TO LINE	-	11,360.00		10/31/20	TF-210018		11,360.00	
					10/31/20	TF-210019		11,360.00	
Outstanding Items:									
		4,510,252.47	2,197,345.07				4,510,252.47	2,197,345.07	
			2,312,907.40					2,312,907.40	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
Final Reconciliation		4,510,252.47	2,197,345.07				4,510,252.47	2,197,345.07	
			2,312,907.40					2,312,907.40	-

Reed Union School District
Cash Reconciliation
As of 11/30/2020

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	
	BEG. BALANCE	2,312,907.40		02/05/21			
11/04/20	601SM SYSTEM GENERATED DUE TO LINE	49,428.36	-		11/4/20	DC-210021	S. CABARRUS
11/04/20	VOID	27.89	-		11/4/20	DC-210022	C. SMITH
11/04/20	601ALT SYSTEM GENERATED DUE TO LINE	4,534.63	-		11/4/20	TF-210025	A-21083: STRS Excs Cont F20
11/05/20	MCOEYN	-	38,193.43		11/4/20	TF-210026	A-21088: State Dated Vndr Cks
11/10/20	601SM SYSTEM GENERATED DUE TO LINE	-	40,469.59		11/4/20	TF-210027	A-21089: State Dated Pyl Cks
11/10/20	601JR SYSTEM GENERATED DUE TO LINE	-	350.00		11/6/20	AP-110620	ACCO UNITS PAYABLE 11/06/2020
11/12/20	MCOEYN	-	51,149.50		11/10/20	AP-111020	BK-MID 11/10/2020
11/12/20	601JEB SYSTEM GENERATED DUE TO LINE	1,827.46	-		11/10/20	PY-111020	PY-MID 11/10/20
11/12/20	601JEB SYSTEM GENERATED DUE TO LINE	4,007.28	-		11/10/20	TF-210028	E21-09: GASB 68 Fee
11/17/20	MCOEYN	-	40,331.65		11/13/20	AP-111320	ACCO UNITS PAYABLE 11/13/2020
11/18/20	601SM SYSTEM GENERATED DUE TO LINE	40,400.00	-		11/18/20	AP-111820	ACCO UNITS PAYABLE 11/18/2020
11/19/20	MCOEYN	-	177,420.54		11/18/20	TF-210029	A-21103: Mandate Blk Gnt
11/24/20	MCOEYN	-	87,924.44		11/19/20	DC-210024	J. NARELL
11/24/20	601NID SYSTEM GENERATED DUE TO LINE	-	206,023.43		11/20/20	AP-112020	ACCO UNITS PAYABLE 11/20/2020
11/24/20	601JEB SYSTEM GENERATED DUE TO LINE	1,604.47	-	293,947.87	11/25/20	AP-112520	ACCO UNITS PAYABLE 11/25/2020
11/30/20	601JR SYSTEM GENERATED DUE TO LINE	-	1,414,465.09		11/30/20	PX-113020	BK-EOM 11/30/2020
					11/30/20	PY-113020	PY-EOM 11/30/20

2,414,737.49	2,056,327.67	2,414,737.49	2,056,327.67	(0.00)
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Outstanding Items:

MUNIS	DEBITS	CREDITS	NOTES:	QCC	DEBITS	CREDITS
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Final Reconciliation	2,414,737.49	2,056,327.67	2,414,737.49	2,056,327.67	358,409.82	0.00
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Reed Union School District
Cash Reconciliation
As of 12/31/2020

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	
	BEG. BALANCE	358,409.82		02/18/21		BEG. BALANCE	
12/03/20	MCOEVN	-	99,247.77		12/4/20	AP-120420	ACCOUNTS PAYABLE 12/04/2020
12/04/20	320ASB SYSTEM GENERATED DUE TO LINE	10,858.90	-		12/4/20	TF-210030	A-21111: HOPTR
12/08/20	MCOEVN	-	140,996.72		12/9/20	AP-120920	ACCOUNTS PAYABLE 12/09/2020
12/09/20	601LR SYSTEM GENERATED DUE TO LINE	-	33,553.36		12/9/20	DC-210025	K. KESTELVN
12/10/20	MCOEVN	-	9,753.77		12/9/20	DC-210027	US BANK MATCHING FUNDS
12/10/20	601IEB SYSTEM GENERATED DUE TO LINE	1,081.63	-		12/9/20	PX-120920	BX-MID 12/09/2020
12/10/20	601IEB SYSTEM GENERATED DUE TO LINE	39,224.79	-		12/9/20	PY-120920	PY-MID 12/09/2020
12/14/20	601SM SYSTEM GENERATED DUE TO LINE	35,055.00	-		12/11/20	AP-121120	ACCOUNTS PAYABLE 12/11/2020
12/15/20	320ASB SYSTEM GENERATED DUE TO LINE	10,779,984.72	-		12/14/20	TF-210031	A-21115: Title I 2nd Appt
12/17/20	601SM SYSTEM GENERATED DUE TO LINE	164.03	-		12/15/20	TF-210032	A-21117: Secured Taxes
12/17/20	MCOEVN	-	167,778.34		12/17/20	TF-210033	A-21157: State Dated Pymt Cks
12/18/20	601NLD SYSTEM GENERATED DUE TO LINE	-	223,992.00	391,770.34	12/18/20	AP-121820	ACCOUNTS PAYABLE 12/18/2020
12/18/20	601LR SYSTEM GENERATED DUE TO LINE	-	1,436,636.36		12/18/20	PX-121820	BX-EDM 12/18/2020
12/21/20	601SM SYSTEM GENERATED DUE TO LINE	12,650.00	-		12/18/20	PY-121820	PY-EDM 12/18/2020
12/22/20	601SM SYSTEM GENERATED DUE TO LINE	65,466.00	-		12/21/20	TF-210034	A-21122: CARES Loss Mitigation
12/30/20	601SM SYSTEM GENERATED DUE TO LINE	60,493.05	-		12/22/20	TF-210035	A-21153: EPA 2Q
12/31/20	1A Q2 SYSTEM GENERATED DUE TO LINE	6,734.51	-		12/30/20	TF-210036	A-21135: Lottery 1Q

11,370,122.45	2,111,958.32	11,363,387.94	2,111,958.32	(6,734.51)
9,258,164.13		9,251,429.62		

Outstanding Items:

MUNIS	QCC			
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NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
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12/31/20 Q2 Interest: No A-Bulletin Available

Final Reconciliation	11,370,122.45	2,111,958.32	11,370,122.45	2,111,958.32	-
		9,258,164.13		9,258,164.13	

Reed Union School District
Cash Reconciliation
As of 1/31/2021

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,258,164.13		02/18/20		BEG. BALANCE	9,258,164.13		02/18/20
1/5/21	601SM SYSTEM GENERATED DUE TO LINE	13,223.00	-		1/5/21	AR-200013	13,223.00	51,194.79	
1/5/21	MCOE VN	-	51,194.79		1/6/21	AR-010621			
1/6/21	320ASB SYSTEM GENERATED DUE TO LINE	40,819.83	-		1/6/21	TF-210038	40,819.83		
1/7/21	320ASB SYSTEM GENERATED DUE TO LINE	1,681.73	-		1/7/21	DC-210030	1,870.36		
1/8/21	601AR SYSTEM GENERATED DUE TO LINE	-	44,705.45		1/7/21	TF-210039	1,681.73		
1/8/21	320ASB SYSTEM GENERATED DUE TO LINE	25,337.44	-		1/8/21	PX-010821		4,986.17	
1/12/21	VOID	942.50	-		1/8/21	PY-010821		39,719.28	44,705.45
1/12/21	MCOE VN	-	82,976.57		1/8/21	TF-210040	25,337.44		
1/13/21	601SM SYSTEM GENERATED DUE TO LINE	5,489.00	-		1/11/21	<PV-210146>	942.50		
1/13/21	601SM SYSTEM GENERATED DUE TO LINE	11,557.00	-		1/12/21	DC-210032	599.29		
1/13/21	601SM SYSTEM GENERATED DUE TO LINE	358,852.00	-		1/13/21	AP-011321		82,976.57	
1/14/21	320ASB SYSTEM GENERATED DUE TO LINE	17.24	-		1/13/21	TF-210037	11,557.00		
1/14/21	601JB SYSTEM GENERATED DUE TO LINE	599.29	-		1/13/21	TF-210041	5,489.00		
1/14/21	601JB SYSTEM GENERATED DUE TO LINE	1,870.36	-		1/13/21	TF-210042	358,852.00		
1/14/21	601SM SYSTEM GENERATED DUE TO LINE	649.47	-		1/14/21	TF-210043	17.24		
1/20/21	MCOE VN	-	40,023.73		1/14/21	TF-210044	649.47		
1/21/21	MCOE VN	-	59,993.77		1/21/21	AR-012121		40,023.73	
1/21/21	320ASB SYSTEM GENERATED DUE TO LINE	35,043.27	-		1/21/21	TF-210045	35,043.27		
1/27/21	601SM SYSTEM GENERATED DUE TO LINE	-	221,782.75		1/22/21	AP-012221		59,993.77	
1/28/21	MCOE VN	-	306,027.25		1/27/21	AP-012721		221,782.75	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	1,448,478.46		1/29/21	AP-012921		306,027.25	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	1,841.00	-		1/29/21	AR-200007		257,877.97	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	1,360.00	-		1/29/21	PX-012921		1,190,600.49	1,448,478.46
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	4,967.00	-	8,168.00	1/29/21	PY-012921			
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	20,830.42		1/29/21	PV-012921	3,694.00		
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	66,680.00		1/29/21	TF-210046	4,474.00		8,168.00
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	10,800.00		1/29/21	TF-210048		20,830.42	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	1,251.00		1/29/21	TF-210049		66,680.00	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-	1,527.20		1/29/21	TF-210050		10,800.00	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-			1/29/21	TF-210051		1,251.00	
1/29/21	601SM SYSTEM GENERATED DUE TO LINE	-			1/29/21	TF-210052		1,527.20	
					1/29/21	*TF-210053*		2,820.00	
						E21-18: SSC Contract Fee			
Outstanding Items:									
		9,762,414.26	2,359,091.39				9,762,414.26	2,359,091.39	
			7,406,142.87					7,403,322.87	(2,820.00)
MUNIS					QCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
1/29/21	Expense not yet posted at Treasury		2,820.00						
Final Reconciliation		9,762,414.26	2,359,091.39				9,762,414.26	2,359,091.39	
			7,403,322.87					7,403,322.87	-

Reed Union School District
Fund 14 - Cash Reconciliation
As of 01/31/2021

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	33,377.00		02/18/21		BEG. BALANCE	33,377.00		02/18/21
9/30/20	1A Q1 SYSTEM GENERATED DUE TO LINE	134.11	-		9/30/20	TF-210012			
12/31/20	1A Q2 SYSTEM GENERATED DUE TO LINE	59.74	-			A-21096 1Q Interest	134.11		

	33,570.85	-				33,511.11	-		(59.74)
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Outstanding Items:

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
			12/31/20 Q2 Interest: No A-Bulletin Available	59.74			

Final Reconciliation	33,570.85	-		33,570.85	-		
	(33,570.85)				(33,570.85)		

Reed Union School District
Fund 25 - Cash Reconciliation
As of 01/31/2021

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	449,588.71		02/18/21		BEG. BALANCE	02/18/21
7/28/20	MCOE VN	-	1,180.00		7/29/20	AP-072920	ACCOUNTS PAYABLE 07/29/2020
8/21/20	6011LN SYSTEM GENERATED DUE TO LINE	13,304.20	-		8/12/20	DC-210007	A. BLO CK
8/27/20	MCOE VN	-	1,180.00		8/28/20	AP-082820	ACCOUNTS PAYABLE 08/28/2020
9/8/20	6011EB SYSTEM GENERATED DUE TO LINE	2,023.00	-		9/8/20	DC-210011	L. LANG
9/22/20	MCOE VN	-	1,180.00		9/23/20	AP-092320	ACCOUNTS PAYABLE 09/23/2020
9/30/20	1A Q1 SYSTEM GENERATED DUE TO LINE	1,826.69	-		9/30/20	TF-210012	A-21096 1Q Interest
10/13/20	MCOE VN	-	1,180.00		10/14/20	AP-101420	ACCOUNTS PAYABLE 10/14/2020
11/12/20	MCOE VN	-	1,180.00		11/4/20	DC-210020	J. HERMANDEZ
11/12/20	6011EB SYSTEM GENERATED DUE TO LINE	3,441.48	-		11/13/20	AP-111320	ACCOUNTS PAYABLE 11/13/2020
12/17/20	MCOE VN	-	1,180.00		12/18/20	AP-121820	ACCOUNTS PAYABLE 12/18/2020
12/31/20	1A Q2 SYSTEM GENERATED DUE TO LINE	825.80	-		1/12/21	DC-210031	C. GERBER
1/14/21	6011EB SYSTEM GENERATED DUE TO LINE	2,758.42	-		1/22/21	AP-012221	ACCOUNTS PAYABLE 01/22/2021
1/21/21	MCOE VN	-	1,180.00				
					473,768.30	8,260.00	
					465,508.30		
					472,942.50	8,260.00	(825.80)
					464,682.50		
Outstanding Items:							
MUNIS					QCC		
NOTES:		DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	
				12/31/20 Q2 Interest: No A-Bulletin Available	825.80		
					473,768.30	8,260.00	
					(465,508.30)		
Final Reconciliation					473,768.30	8,260.00	
					(465,508.30)		
							-

Reed Union School District
Fund 41 - Cash Reconciliation
As of 01/31/2021

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	865,752.85		02/18/21			865,752.85		02/18/21
9/30/20	1A Q1 SYSTEM GENERATED DUE TO LINE	3,478.61	-		9/30/20	TF-210012			
12/31/20	1A Q2 SYSTEM GENERATED DUE TO LINE	1,549.64	-			A-21096 1Q Interest	3,478.61		

Outstanding Items:		870,781.10	-		869,231.46	-	(1,549.64)
		870,781.10			869,231.46		

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
			12/31/20	Q2 Interest: No A-Bulletin Available	1,549.64		

Final Reconciliation	870,781.10	-	870,781.10	-	
	(870,781.10)		(870,781.10)		

Reed Union School District
Fund 42 - Cash Reconciliation
As of 01/31/2021

MUNIS				GCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	1,599,845.83		02/18/21		BEG. BALANCE	02/18/21
7/2/20	MCOEVN	-	237.83		7/6/20	AP-070620	ACCOUNTS PAYABLE 07/06/2020
7/9/20	MCOEVN	-	700.00		7/10/20	AP-071020	ACCOUNTS PAYABLE 07/10/2020
7/14/20	MCOEVN	-	13,529.27		7/15/20	AP-071520	ACCOUNTS PAYABLE 07/15/2020
7/21/20	MCOEVN	-	179.81		7/21/20	DC-210002	C. RIVERA
7/22/20	601TIN SYSTEM GENERATED DUE TO LINE	38,637.11	-		7/22/20	AP-072220	ACCOUNTS PAYABLE 07/22/2020
7/23/20	MCOEVN	-	176.42		7/24/20	AP-072420	ACCOUNTS PAYABLE 07/24/2020
7/28/20	MCOEVN	-	3,477.37		7/29/20	AP-072920	ACCOUNTS PAYABLE 07/29/2020
8/4/20	MCOEVN	-	8,100.00		8/5/20	AP-080520	ACCOUNTS PAYABLE 07/29/2020
8/13/20	MCOEVN	-	2,984.38		8/12/20	DC-210008	ACCOUNTS PAYABLE 08/05/2020
8/18/20	MCOEVN	-	179.81		8/14/20	AP-081420	C. RIVERA
8/21/20	601TIN SYSTEM GENERATED DUE TO LINE	56,607.21	-		8/15/20	AP-081520	ACCOUNTS PAYABLE 08/14/2020
8/25/20	MCOEVN	-	777.50		8/19/20	AP-081920	ACCOUNTS PAYABLE 08/19/2020
8/27/20	MCOEVN	-	111.66		8/26/20	AP-082620	ACCOUNTS PAYABLE 08/26/2020
9/1/20	MCOEVN	-	9,800.00		8/28/20	AP-082820	ACCOUNTS PAYABLE 08/28/2020
9/3/20	MCOEVN	-	226.40		9/2/20	AP-090220	ACCOUNTS PAYABLE 09/02/2020
9/17/20	MCOEVN	-	6,341.91		9/4/20	AP-090420	ACCOUNTS PAYABLE 09/04/2020
9/22/20	MCOEVN	-	179.81		9/18/20	AP-091820	ACCOUNTS PAYABLE 09/18/2020
9/25/20	601JEB SYSTEM GENERATED DUE TO LINE	60,644.19	-		9/23/20	AP-092320	ACCOUNTS PAYABLE 09/23/2020
9/29/20	MCOEVN	-	384.15		9/25/20	DC-210013	EDUCARE OMEGA LEASE
9/30/20	1A Q1 SYSTEM GENERATED DUE TO LINE	6,558.32	-		9/30/20	AP-093020	ACCOUNTS PAYABLE 09/30/2020
10/6/20	MCOEVN	-	325.00		9/30/20	TF-210012	A-21096 1Q Interest
10/13/20	MCOEVN	-	3,570.44		10/7/20	AP-100720	ACCOUNTS PAYABLE 10/07/2020
10/21/20	601JEB SYSTEM GENERATED DUE TO LINE	49,448.05	-		10/9/20	DC-210017	EDUCARE OMEGA
10/27/20	MCOEVN	-	799.42		10/14/20	AP-101420	ACCOUNTS PAYABLE 10/14/2020
10/29/20	MCOEVN	-	182.64		10/28/20	AP-102820	ACCOUNTS PAYABLE 10/28/2020
					10/30/20	AP-103020	ACCOUNTS PAYABLE 10/30/2020

Reed Union School District
Fund 42 - Cash Reconciliation
As of 01/31/2021

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	1,599,845.83		02/18/21		BEG. BALANCE	
11/5/20	MCOEVN	-	1,135.00		11/4/20	DC-210019	EDUCARE OMEGA
11/12/20	MCOEVN	-	4,292.95		11/6/20	AP-110620	ACCOUNTS PAYABLE 11/06/2020
11/17/20	MCOEVN	-	700.00		11/13/20	AP-111320	ACCOUNTS PAYABLE 11/13/2020
11/19/20	MCOEVN	-	3,156.74		11/18/20	AP-111820	ACCOUNTS PAYABLE 11/18/2020
11/24/20	601JEB SYSTEM GENERATED DUE TO LINE	37,797.43	-		11/19/20	DC-210023	EDUCARE CHILD CARE
12/3/20	MCOEVN	-	1,216.57		11/20/20	AP-112020	ACCOUNTS PAYABLE 11/20/2020
12/8/20	MCOEVN	-	700.00		12/4/20	AP-120420	ACCOUNTS PAYABLE 12/04/2020
12/10/20	MCOEVN	-	8,280.00		12/9/20	AP-120920	ACCOUNTS PAYABLE 12/09/2020
12/10/20	601JEB SYSTEM GENERATED DUE TO LINE	31,940.24	-		12/9/20	DC-210026	GOLDEN POPPY SCHOOL
12/17/20	MCOEVN	-	3,007.20		12/11/20	AP-121120	ACCOUNTS PAYABLE 12/11/2020
12/17/20	601JEB SYSTEM GENERATED DUE TO LINE	10,735.88	-		12/17/20	DC-210028	C. RIVERA
12/31/20	1A Q2 SYSTEM GENERATED DUE TO LINE	3,149.44	-		12/18/20	AP-121820	ACCOUNTS PAYABLE 12/18/2020
1/5/21	MCOEVN	-	883.98		1/6/21	AP-010621	ACCOUNTS PAYABLE 01/06/2021
1/12/21	MCOEVN	-	7,516.88		1/7/21	DC-210029	GOLDEN POPPY PRESCHOOL
1/14/21	601JEB SYSTEM GENERATED DUE TO LINE	70,598.33	-		1/13/21	AP-011321	ACCOUNTS PAYABLE 01/13/2021
1/21/21	MCOEVN	-	590.13		1/22/21	AP-012221	ACCOUNTS PAYABLE 01/22/2021
1/28/21	MCOEVN	-	1,157.18		1/29/21	AP-012921	ACCOUNTS PAYABLE 01/29/2021
		1,965,962.03	84,900.45				1,972,904.93
			1,881,061.58				1,888,004.48
							6,942.90
Outstanding Items:							
MUNIS				QCC			
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
11/4/20 Deposit not yet posted at Treasury		10,092.34		12/31/20 Q2 Interest: No A-Bulletin Available		3,149.44	
Final Reconciliation		1,976,054.37	84,900.45			1,976,054.37	84,900.45
			1,891,153.92				1,891,153.92
							-

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

LEA: Reed Union Elementary
District

65425

Yes

2013-14

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: 2020-21 Second Interim by MCOE

Projection
Date: 02/19/21

Statutory COLA & Augmentation/Suspension
(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA

Augmentation/(COLA Suspension)

Base Grant Proration Factor

Add-on, ERT & MSA Proration Factor

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Historical Difference in EPA Rates between Annual & P-2

Local EPA Accrual

3.70%	3.26%	0.00%	3.84%	2.98%	3.05%
2.71%	3.26%	2.31%	3.84%	2.98%	3.05%
0.99%	0.00%	-2.31%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%	0.00%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
30.74345708%	16.08698870%	36.47%	19.00%	19.00%	19.00%
30.50770954%	16.08698870%	36.47%	19.00%	19.00%	19.00%
0.2357%					

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 8,337.94	\$ 8,609.63	\$ 8,610.65	\$ 8,947.44	\$ 9,219.76	\$ 9,504.37
Grades 4-6	\$ 7,665.64	\$ 7,916.04	\$ 7,916.98	\$ 8,225.97	\$ 8,476.54	\$ 8,738.54
Grades 7-8	\$ 7,893.45	\$ 8,150.95	\$ 8,151.91	\$ 8,470.17	\$ 8,728.00	\$ 8,998.21
Grades 9-12	\$ 9,384.86	\$ 9,692.03	\$ 9,693.18	\$ 10,071.19	\$ 10,377.68	\$ 10,698.24

Base Grants

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 7,998	\$ 8,236	\$ 8,487
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,118	\$ 8,360	\$ 8,615
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,359	\$ 8,608	\$ 8,871
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,687	\$ 9,976	\$ 10,280

Grade Span Adjustment

Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 832	\$ 857	\$ 883
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 252	\$ 259	\$ 267

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

LEA: **Reed Union Elementary**
District

65425
Yes
2013-14

5 digit District code or 7 digit School code (If from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: **2020-21 Second Interim by MCOE**

Projection
Date: **02/19/21**

2018-19 **2019-20** **2020-21** **2021-22** **2022-23** **2023-24**

Prorated Base, Supplemental and Concentration Rate per ADA

Grades TK-3		\$	8,503	\$	8,830	\$	9,093	\$	9,370
Grades 4-6		\$	7,818	\$	8,118	\$	8,360	\$	8,615
Grades 7-8		\$	8,050	\$	8,359	\$	8,608	\$	8,871
Grades 9-12		\$	9,572	\$	9,939	\$	10,235	\$	10,547

Prorated Base Grants

Grades TK-3	\$	7,459	\$	7,702	\$	7,998	\$	8,236	\$	8,487
Grades 4-6	\$	7,571	\$	7,818	\$	8,118	\$	8,360	\$	8,615
Grades 7-8	\$	7,796	\$	8,050	\$	8,359	\$	8,608	\$	8,871
Grades 9-12	\$	9,034	\$	9,329	\$	9,687	\$	9,976	\$	10,280

Prorated Grade Span Adjustment

Grades TK-3	\$	776	\$	801	\$	832	\$	857	\$	883
Grades 9-12	\$	235	\$	243	\$	252	\$	259	\$	267

Necessary Small School Selection (If applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

LEA: Reed Union Elementary
District

65425

Yes

2013-14

5 digit District code or 7 digit School code (from the CDS code)
Did the CDS code exist in 2012-13? (for calculation of EPA only)
First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2020-21 Second Interim by MCOE

Projection Date:

02/19/21

Supplemental Grant

Maximum - 1.00 ADA, 100% UPP

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,701	\$ 1,766	\$ 1,819	\$ 1,874
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,564	\$ 1,624	\$ 1,672	\$ 1,723
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,610	\$ 1,672	\$ 1,722	\$ 1,774
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,914	\$ 1,988	\$ 2,047	\$ 2,109

Actual - 1.00 ADA, Local UPP as follows:

Grades TK-3	\$ 103	\$ 107	\$ 108	\$ 117	\$ 127	\$ 134
Grades 4-6	\$ 95	\$ 98	\$ 99	\$ 108	\$ 117	\$ 124
Grades 7-8	\$ 97	\$ 101	\$ 102	\$ 111	\$ 120	\$ 127
Grades 9-12	\$ 116	\$ 120	\$ 121	\$ 132	\$ 143	\$ 151

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
--	--------	--------	--------	--------	--------	--------

Maximum - 1.00 ADA, 100% UPP

Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,252	\$ 4,415	\$ 4,547	\$ 4,685
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,909	\$ 4,059	\$ 4,180	\$ 4,308
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,025	\$ 4,180	\$ 4,304	\$ 4,436
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,786	\$ 4,970	\$ 5,118	\$ 5,274

Actual - 1.00 ADA, Local UPP >55% as follows:

Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Steve Armstrong

sarmstrong@marin schools.org

415-499-5832

A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF							
3	Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE							2/4/21
4								
5								
6								
7	2012-13 REVENUE LIMIT DATA							
8								
9	Line	CDE Exhibit		Annual Certific.		Adjustments		12-13 RL DATA
10	School District per ADA Calculations							
11	2012-13 ADA for Rates							
12	A-1	2012-13 Adj DI RL/ADA Rate	Revenue Limit ADA (Excl NSS)	1,459.66				1,459.66
13	A-2	2012-13 Adj DI RL/ADA Rate	Charter School Block Grant Offset ADA	-				-
14	A-3	2012-13 Adj DI RL/ADA Rate	Necessary Small School ADA	-				-
15	A-4	2012-13 Adj DI RL/ADA Rate	Total District ADA (A-1 - A-2 + A-3)	1,459.66		-		1,459.66
16								
17	2012-13 Revenue Limit Data Elements							
18	B-1	2012-13 Adj DI RL/ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,777.55				\$ 6,777.55
19	B-2	2012-13 Adj DI RL/ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 21.42				\$ 21.42
20	B-3	2012-13 Adj DI RL/ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,798.97		\$ -		\$ 6,798.97
21								
22	2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)							
23	B-4	2012-13 Adj DI RL/ADA Rate	Special Revenue Limit Adjustments	\$ -				\$ -
24	B-5	2012-13 Adj DI RL/ADA Rate	Center for Advance Research and Technology (CAR	\$ -				\$ -
25	B-6	2012-13 Adj DI RL/ADA Rate	All Charter District Revenue Limit Adjustment	\$ -				\$ -
26	B-7	2012-13 Adj DI RL/ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -		\$ -		\$ -
27								
28	2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)							
29	B-8	2012-13 Adj DI RL/ADA Rate	Unemployment Insurance	\$ 121,252				\$ 121,252
30	B-9	2012-13 Adj DI RL/ADA Rate	PERS Safety Adjustment	\$ -				\$ -
31	B-10	2012-13 Adj DI RL/ADA Rate	SFUSD PERS Adjustment	\$ -				\$ -
32	B-11	2012-13 Adj DI RL/ADA Rate	PERS Adjustment	\$ 23,233				\$ 23,233
33	B-12	2012-13 Adj DI RL/ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 98,019		\$ -		\$ 98,019
34	B-13	2012-13 Adj DI RL/ADA Rate	Deficit Factor	0.77728		-		0.77728
35								
36	Calculated Rates per ADA							
37	C-1	2012-13 Adj DI RL/ADA Rate	Rate 1: Floor BRL Rate per ADA Deficit BRL per ADA (B-3 * B-13)	\$ 5,284.70				\$ 5,284.70
38								
39	C-2	2012-13 Adj DI RL/ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 67.15				\$ 67.15
40								
41	C-3	2012-13 Adj DI RL/ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,351.86				\$ 5,351.86
42								
43	B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -				\$ -
44								
45	Necessary Small School Data							
46	N/A		Necessary Small School Add-on Amount	\$ 266.42				\$ 266.42
47	G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficit)	\$ -				\$ -
48								
49	Historical information for School Districts in existence in 2012-13:							
50	E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 7,811,890				\$ 7,811,890
51	E-2	Sch District Revenue Limit	Local Revenue	\$ 11,224,798				\$ 11,224,798
52	E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -				\$ -
53								
54	State Aid for Revenue Limit							-

	A	B	C	D	E	F	G	H	I		
2	STATE FUNDING INCORPORATED INTO LCFF										
3	Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE								2/4/21		
4											
5											
55	2012-13 CHARTER SCHOOL DATA										
56	Charter School per ADA calculations										
57											
58	2012-13 Elements										
59	B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding			\$	-		\$	-	
60	B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA			\$	-			-	
61											
62	2012-13 Calculated Floor Rates										
63	B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)			\$	-	\$	-	\$	-
64	B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA			\$	-		\$	-	
65	B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter			\$	-		\$	-	
66											
67	Other Calculated Rates per ADA										
68	B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for charter school without certified CDE principal apportionment exhibits)			\$	-		\$	-	
69	N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)			\$	-	\$	-	\$	-
70											
71	Historical information for Charter Schools in existence in 2012-13										
72	B-5 EHS	Charter Block Grant (COE, EHS & SBC)	Adjusted Total			-			-		
73	E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes			-			-		
74											
75	State Aid for Charter General Purpose Block Grant								-		
76											
78	BASIC AID DISTRICTS FAIR SHARE						8.92%				
79											
80											
81	A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)			\$	885,098				
82											
83	A-51	Subsumed into LCFF	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]				885,098				
84											

	A	B	C	D	E	F	G	H
2	STATE FUNDING INCORPORATED INTO LCFF							
3	Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE							2/4/21
4								
5								
85	CATEGORICAL FUNDING REPEALED WITH LCFF					2012-13		
86	Exhibit		Title			Deficited		
87								
88	2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)							
89	A-1	Remedial Program				-		
90	A-2	Retained and Recommended for Retention				-		
91	A-3	Low STAR Score and At Risk of Retention				-		
92	A-4	Core Academic Program				12,002		
93	A-5	Regional Occupational Centers/Programs				-		
94	A-6	County Offices of Education Fiscal Oversight				-		
95	A-7	Middle and High School Counseling				25,058		
96	A-8	Pupil Transportation				24,305		
97	A-8	Pupil Transportation - AB 104 adjustment				-		
98	A-9	Small District/COE Bus Replacement				-		
99	A-10	Gifted and Talented Education				11,439		
100	A-11	Economic Impact Aid				35,102		
101	A-12	Math and Reading Professional Development				6,013		
102	A-13	Math and Reading Professional Development - English Learners				1,002		
103	A-14	Administrator Training Program				-		
104	A-15	Adult Education				-		
105	A-16	Education Technology - California Technology Assistance Project				-		
106	A-17	Education Technology - Statewide Education Technology Services				-		
107	A-18	Deferred Maintenance				36,439		
108	A-19	Instructional Materials Fund Realignment Program				60,967		
109	A-20	Community Day School Additional Funding				-		
110	A-21	Bilingual Teacher Training				-		
111	A-22	Peer Assistance and Review				8,249		
112	A-23	Reader Services for Blind Teachers				-		
113	A-24	National Board Certification for Teachers				-		
114	A-25	California School Age Families Education				-		
115	A-26	California High School Exit Exam Intensive Instruction				-		
116	A-27	Teacher Dismissal Apportionments				-		
117	A-28	Community Based English Tutoring				-		
118	A-29	School Safety and Violence Prevention				7,990		
119	A-30	Class Size Reduction Grade 9				-		
120	A-31	International Baccalaureate Diploma Program				-		
121	A-32	Advance Placement Fee Reimbursement				-		
122	A-33	Pupil Retention Block Grant				-		
123	A-34	Teacher Credentialing Block Grant				-		
124	A-35	Teacher Credentialing Block Grant Regional Support				-		
125	A-36	Professional Development Block Grant				49,347		
126	A-37	Targeted Instructional Improvement Block Grant				-		
127	A-38	School and Library Improvement Block Grant				83,661		
128	A-39	School Safety Competitive Block Grant				-		
129	A-40	School Safety Competitive Block Grant (Prov 1)				-		
130	A-41	Physical Education Teacher Incentive Program				-		
131	A-42	Arts and Music Block Grant				15,837		
132	A-43	Williams County Oversight				-		
133	A-44	Valenzuela County Oversight				-		
134	A-45	Certificated Staff Mentoring				-		
135	A-46	Child Oral Health Assessments				938		
136	A-47	Standards for Preparation and Licensing of Teachers				-		
137	A-48	Community Day School Additional Funding for Mandatory Expelled Pupils				-		
138	A-49	Class Size Reduction Grades K - 3				472,311		
139	A-53	Charter School Categorical Block Grant				-		
140	A-54	Charter School In-Lieu of Economic Impact Aid				-		
141	A-55	New Charter Supplemental Categorical Block Grant				-		
142	A-8	Pupil Transportation (Manual Adjustment)						
143	A-9	Small District/COE Bus Replacement (Manual Adjustment)						
144	A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)						
145	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS							
146								
147								
148	Total Categorical Program Funding incorporated into LCFF					850,660		
149	Total Categorical Program Funding before Section 12.42 reduction							
150	Categorical funding per ADA incorporated into ERT							
151								
152								
153	TOTAL STATE AID					District	Charter	
154						(545)		-
155	TOTAL ENTITLEMENT (RI/BG + CATEGORICALS LESS FAIR SHARE)					7,811,345		-
156	TOTAL ENTITLEMENT PER ADA					5,351		

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

2/4/21

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Property Taxes (with RDA)						
Less In-Lieu transfer	A-6	16,839,886	17,562,552	18,215,018	18,748,659	19,298,310
Total Local Revenue		\$ (8,248)	\$ (8,248)	\$ (8,565)	\$ (8,820)	\$ -
		\$ 16,831,638	\$ 17,554,304	\$ 18,206,453	\$ 18,739,839	\$ 19,298,310
Statewide 90th percentile rate	C-1					

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	ADJUSTED	ADJUSTED	ADJUSTED	ADJUSTED	ADJUSTED	SERIES
Floor Adjustments	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-
Funded Based on Target Formula	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

UNDULICATED PUPIL PERCENTAGE

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
District Enrollment	1,305	1,143	1,061	1,056	1,050	
COE Enrollment	4	4	4	4	4	
Total Enrollment	1,309	1,147	1,060	1,060	1,054	-
District Unduplicated Pupil Count	81	75	75	75	75	
COE Unduplicated Pupil Count	1	1	1	1	1	

	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	6.26%	6.63%	7.14%	7.21%
Unduplicated Pupil Percentage (%)	6.27%	6.33%	6.65%	7.17%
				0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE									
2/4/21									
AVERAGE DAILY ATTENDANCE (ADA)									
Enter ADA. Calculator will use greater of total current or prior year ADA.									
Enter ADA by grade span.									
ADA									
ADA to use:									
CURRENT YEAR ADA:									
Grades TK-3	P-2 (Annual for Special Day Class extended year)	395.85	395.85	392.85	390.89				
Grades 4-6		392.93	392.93	355.02	353.24				
Grades 7-8		319.80	319.80	281.30	279.89				
Grades 9-12		-	-	-					
Non Public School, NPS-Licensed Children Institutions, Community Day School:									
Grades TK-3	Annual	-	-	-					
Grades 4-6		4.88	4.88	4.88	4.88				
Grades 7-8		-	-	-	-				
Grades 9-12		-	-	-					
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)									
DISTRICT TOTAL		1,113.45	1,113.45	1,034.05	1,028.90	-	-	-	-
County operated (Community School, Special Ed):									
Grades TK-3	P-2 / Annual	1.02	1.02	1.02	1.02				
Grades 4-6		3.11	3.11	3.11	3.11				
Grades 7-8		0.09	0.09	0.09	0.09				
Grades 9-12		-	-	-					
COUNTY TOTAL		4.22	4.22	4.22	4.22	-	-	-	-
RATIO: District ADA to Enrollment									
RATIO: County ADA to Enrollment									
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
ADA transfer: Student from District to Charter (cross fiscal year)									
Grades TK-3		-	-	-	-				
Grades 4-6		-	-	-	-				
Grades 7-8		-	-	-	-				
Grades 9-12		-	-	-	-				
ADA transfer: Student from Charter to District (cross fiscal year)									
Grades TK-3		-	-	-	-				
Grades 4-6		-	-	-	-				
Grades 7-8		-	-	-	-				
Grades 9-12		-	-	-	-				
Difference (if diff. < 0, no adj. to PY ADA)									

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE						
LCFF ADA						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ADA Guarantee - Prior Year						
Grades TK-3	482.23	395.85	395.85	392.85	390.89	390.89
Grades 4-6	470.10	392.93	392.93	355.02	353.24	-
Grades 7-8	350.78	319.80	319.80	281.30	279.89	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,303.11	1,108.58	1,108.58	1,029.17	1,024.02	-
NSS	-	-	-	-	-	-
Combined Subtotal	1,303.11	1,108.58	1,108.58	1,029.17	1,024.02	-
ADA Guarantee - Current Year						
Grades TK-3	395.85	395.85	392.85	390.89	-	-
Grades 4-6	392.93	392.93	355.02	353.24	-	-
Grades 7-8	319.80	319.80	281.30	279.89	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,108.58	1,108.58	1,029.17	1,024.02	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	1,108.58	1,108.58	1,029.17	1,024.02	-	-
Change in LCFF ADA (excludes NSS ADA)						
	(194.54) Decline	- No Change	(79.41) Decline	(5.15) Decline	(1,024.02) Decline	No Change
Funded LCFF ADA						
Grades TK-3	482.23	395.85	395.85	392.85	390.89	-
Grades 4-6	470.10	392.93	392.93	355.02	353.24	-
Grades 7-8	350.78	319.80	319.80	281.30	279.89	-
Grades 9-12	-	-	-	-	-	-
Subtotal	1,303.11	1,108.58	1,108.58	1,029.17	1,024.02	-
	Prior	Current	Prior	Prior	Prior	Current
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated						
Grades TK-3	1.02	1.02	1.02	1.02	-	-
Grades 4-6	7.99	7.99	7.99	7.99	-	-
Grades 7-8	0.09	0.09	0.09	0.09	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	9.10	9.10	9.10	9.10	-	-
	9.10	9.10	9.10	9.10	-	-
Combined Total						
Grades TK-3	483.25	396.87	396.87	393.87	390.89	-
Grades 4-6	478.09	400.91	400.91	363.01	353.24	-
Grades 7-8	350.87	319.89	319.89	281.39	279.89	-
Grades 9-12	-	-	-	-	-	-
Total	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02	-
	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02	-

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

2/4/21

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2019-20	2020-21	2021-22	2022-23	2023-24
Target class size		24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES

TK-3 Class Size - Progress toward target

Reed School

Average Class Size						
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES

TK-3 Class Size - Progress toward target

Bel Aire School

Average Class Size						
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES

TK-3 Class Size - Progress toward target

School Site

Average Class Size						
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE

2/4/21

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2019-20	2020-21	2021-22	2022-23	2023-24
Target class size		24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%	100.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES

IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data tab.

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters or - a basic aid district with students in county-wide charter schools, in-lieu of property tax is calculated on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2019-20	2020-21	2021-22	2022-23	2023-24
Local Property Taxes	\$ 16,839,886	\$ 17,562,552	\$ 18,215,018	\$ 18,748,659	\$ 19,298,310
Less: RDA incl. in Prop. Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Property Taxes less RDA	\$ 16,839,886	\$ 17,562,552	\$ 18,215,018	\$ 18,748,659	\$ 19,298,310
District LCFF ADA	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02
Total Charter LCFF ADA	0.97	0.97	0.97	0.97	-
Total LCFF ADA	1,313.18	1,118.64	1,118.64	1,039.24	1,024.02
Property Taxes per ADA	\$ 12,823.79	\$ 15,699.91	\$ 16,283.18	\$ 18,040.83	\$ 18,845.56
Funding Method:					
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	8,248	8,248	8,565	8,820	-
Certified In-Lieu Taxes	-	-	-	-	-
Alternative Calculation Tool	-	-	-	-	-
In-Lieu of Property Tax Transfer	\$ 8,248	\$ 8,248	\$ 8,565	\$ 8,820	\$ -

Prior Year Basic Aid Status

	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1. Ross Valley Charter	\$ 8,248	\$ 8,248	\$ 8,565	\$ 8,820	\$ -
1. Property Taxes per ADA					
ADA	0.97	0.97	0.97	0.97	-
2. LCFF Funding per ADA					
a. Charter IS funded at Target in prior					
Grade Level	ADA	ADA	ADA	ADA	ADA
Grades K-3	0.97	0.97	0.97	0.97	
Grades 4-6					
Grades 7-8					
Grades 9-12					
In-Lieu of Property Tax limit at	\$ 8,248	\$ 8,248	\$ 8,565	\$ 8,820	\$ -
Target					

	2019-20	2020-21	2021-22	2022-23	2023-24
Local Property Taxes	\$ 16,839,886	\$ 17,562,552	\$ 18,215,018	\$ 18,748,659	\$ 19,298,310
Less: RDA incl. in Prop. Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Property Taxes less RDA	\$ 16,839,886	\$ 17,562,552	\$ 18,215,018	\$ 18,748,659	\$ 19,298,310
District LCFF ADA	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02
Total Charter LCFF ADA	0.97	0.97	0.97	0.97	-
Total LCFF ADA	1,313.18	1,118.64	1,118.64	1,039.24	1,024.02
Property Taxes per ADA	\$ 12,823.79	\$ 15,699.91	\$ 16,283.18	\$ 18,040.83	\$ 18,845.56
Funding Method:					
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	8,248	8,248	8,565	8,820	-
Certified In-Lieu Taxes	-	-	-	-	-
Alternative Calculation Tool	-	-	-	-	-
In-Lieu of Property Tax Transfer	\$ 8,248	\$ 8,248	\$ 8,565	\$ 8,820	\$ -
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
2. Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	\$ -	\$ -	\$ -	\$ -	\$ -
2. LCFF Funding per ADA	\$ -	\$ -	\$ -	\$ -	\$ -
a. Charter IS funded at Target in prior					
Grade Level	ADA	ADA	ADA	ADA	ADA
Grades K-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
In-Lieu of Property Tax limit at	\$ -	\$ -	\$ -	\$ -	\$ -
Target					

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE										v21.2a
LOCAL CONTROL FUNDING FORMULA										44231
2020-21										
CALCULATE LCFF TARGET										
Unduplicated as % of Enrollment	COLA & Augmentation			Base Grant			Unduplicated Pupil Percentage			2020-21
	ADA	0.000%	Base	Proration Factor	Gr Span	Supp	6.33%	Concen	TARGET	
Grades TK-3	396.87		7,702	0.00%	801		108	-	3,417,308	
Grades 4-6	400.91		7,818				99	-	3,173,995	
Grades 7-8	319.89		8,050				102	-	2,607,715	
Grades 9-12	-		9,329		243		121	-	-	
Subtract NSS	-		-		-				-	
NSS Allowance			-		-				-	
TOTAL BASE	1,117.67		8,766,122		317,893		115,003	-	9,199,018	
Targeted Instructional Improvement Block Grant									-	
Home-to-School Transportation									24,305	
Small School District Bus Replacement Program									-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										
Funded Based on Target Formula (based on prior year p-2 certification)										9,223,323
TRUE										
ECONOMIC RECOVERY TARGET PAYMENT										103,140
CALCULATE LCFF FLOOR										
Current year Funded ADA times Base per ADA							12-13	20-21		
Current year Funded ADA times Other RL per ADA							Rate	ADA		
Necessary Small School Allowance at 12-13 rates							5,284.70	1,117.67	5,906,551	
2012-13 Categoricals							67.15	1,117.67	75,052	
Floor Adjustments									850,660	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-	-	-	
Less Fair Share Reduction									(850,660)	
Non-CDE certified New Charter: District PY rate * CY ADA							-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							\$	2,634.61	1,117.67	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR									2,944,625	
									8,926,228	

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE		44231	v21.2a
LOCAL CONTROL FUNDING FORMULA		2020-21	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET		9,223,323	
LOCAL CONTROL FUNDING FORMULA FLOOR		8,926,228	
LCFF Need (LCFF Target less LCFF Floor, if positive)			
Current Year Gap Funding		100.00%	
ECONOMIC RECOVERY PAYMENT		103,140	
Miscellaneous Adjustments			
LCFF Entitlement before Minimum State Aid provision		9,326,463	
CALCULATE STATE AID			
Transition Entitlement		9,326,463	
Local Revenue (including RDA)		(17,554,304)	
Gross State Aid			
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA		12-13 Rate	20-21 ADA
2012-13 NSS Allowance (deficit)		5,351.86	1,117.67
Minimum State Aid Adjustments			N/A
Less Current Year Property Taxes/In Lieu			
Subtotal State Aid for Historical RL/Charter General BG			5,981,613
Categorical funding from 2012-13			-
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			(17,554,304)
Proration Factor			-
Minimum State Aid Guarantee			0.00%
CHARTER SCHOOL MINIMUM STATE AID OFFSET			-
Local Control Funding Formula Target Base (2019-20 forward)			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			-
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			9,326,463
CHANGE OVER PRIOR YEAR		-14.69%	(1,606,047)
LCFF Entitlement PER ADA			8,345
PER ADA CHANGE OVER PRIOR YEAR		0.17%	14
BASIC AID STATUS (school districts only)			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid		Increase	2020-21
Property Taxes net of in-lieu		0.00%	-
Charter in-Lieu Taxes		4.29%	722,666
LCFF pre COE, Choice, Supp		0.00%	-
		4.29%	722,666
			17,554,304

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant		Unduplicated Pupil Percentage			2021-22	
	ADA	Base	Proration Factor	Gr-Span	Supp	Concen	6.65%	6.65%	TARGET
Grades TK-3	396.87	7,998	832		117		-		3,550,970
Grades 4-6	400.91	8,118			108		-		3,297,873
Grades 7-8	319.89	8,359			111		-		2,709,524
Grades 9-12	-	9,687	252		132		-		-
Subtract NSS	-	-	-				-		-
NSS Allowance		-					-		-
TOTAL BASE	1,117.67	9,102,714	330,196		125,458		-		9,558,368
Targeted Instructional Improvement Block Grant							-		-
Home-to-School Transportation									24,305
Small School District Bus Replacement Program									-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
Funded Based on Target Formula (based on prior year P-2 certification)									
9,582,673									
TRUE									
103,140									
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA					12-13		21-22		
Current year Funded ADA times Other RL per ADA					Rate		ADA		
Necessary Small School Allowance at 12-13 rates					5,284.70		1,117.67		5,906,551
2012-13 Categoricals					67.15		1,117.67		75,052
Floor Adjustments									850,660
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-		-
Less Fair Share Reduction							-		(850,660)
Non-CDE certified New Charter: District PY rate * CY ADA							-		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							\$	2,634.61	1,117.67
2,944,625									
8,926,228									

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE		2021-22
LOCAL CONTROL FUNDING FORMULA		
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET		2021-22
LOCAL CONTROL FUNDING FORMULA FLOOR		9,582,673
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>		8,926,228
Current Year Gap Funding		-
ECONOMIC RECOVERY PAYMENT		100.00%
Miscellaneous Adjustments		103,140
LCFF Entitlement before Minimum State Aid provision		9,685,813
CALCULATE STATE AID		
Transition Entitlement		9,685,813
Local Revenue (including RDA)		(18,206,453)
Gross State Aid		-
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA		N/A
2012-13 NSS Allowance (deficit)		12-13 Rate
Minimum State Aid Adjustments		5,351.86
Less Current Year Property Taxes/In Lieu		21-22 ADA
Subtotal State Aid for Historical RL/Charter General BG		1,117.67
Categorical funding from 2012-13		-
Charter Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee Before Proration Factor		-
Proration Factor		0.00%
Minimum State Aid Guarantee		-
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
Local Control Funding Formula Target Base (2019-20 forward)		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		-
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		9,685,813
CHANGE OVER PRIOR YEAR		3.85%
LCFF Entitlement PER ADA		359,350
PER ADA CHANGE OVER PRIOR YEAR		8,666
BASIC AID STATUS (school districts only)		321
LCFF SOURCES INCLUDING EXCESS TAXES		Basic Aid
State Aid		Increase
Property Taxes net of in-lieu		2021-22
Charter in-Lieu Taxes		0.00%
LCFF pre COE, Choice, Supp		0.00%
		3.72%
		652,149
		18,206,453

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE										44231	v21.2a
LOCAL CONTROL FUNDING FORMULA										2022-23	
CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment											
		COLA & Augmentation		Base Grant		Unduplicated Pupil Percentage				2022-23	
		2.980%		Proration Factor		6.97%		6.97%			
				0.00%		6.97%		Concen		TARGET	
		ADA		Gr Span		Supp					
Grades Tk-3		393.87	8,236	857	127	-	-	-	-	3,631,385	
Grades 4-6		363.01	8,360		117	-	-	-	-	3,077,026	
Grades 7-8		281.39	8,608		120	-	-	-	-	2,455,971	
Grades 9-12		-	9,976	259	143	-	-	-	-	-	
Subtract NSS		-	-	-	-	-	-	-	-	-	
NSS Allowance		-	-	-	-	-	-	-	-	-	
TOTAL BASE		1,038.27	8,700,840	337,547	125,996	-	-	-	-	9,164,383	
Targeted Instructional Improvement Block Grant										-	
Home-to-School Transportation										24,305	
Small School District Bus Replacement Program										-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										9,188,688	
Funded Based on Target Formula (based on prior year P-2 certification)										TRUE	
ECONOMIC RECOVERY TARGET PAYMENT										103,140	
CALCULATE LCFF FLOOR											
Current year Funded ADA times Base per ADA											
Current year Funded ADA times Other RL per ADA											
Necessary Small School Allowance at 12-13 rates											
2012-13 Categoricals											
Floor Adjustments											
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA											
Less Fair Share Reduction											
Non-CDE certified New Charter: District PY rate * CY ADA											
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA											
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										8,292,061	

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE				44231	v21.2a
LOCAL CONTROL FUNDING FORMULA				2022-23	
CALCULATE LCFF PHASE-IN ENTITLEMENT					
					2022-23
LOCAL CONTROL FUNDING FORMULA TARGET					9,188,688
LOCAL CONTROL FUNDING FORMULA FLOOR					8,292,061
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>					-
Current Year Gap Funding				100.00%	-
ECONOMIC RECOVERY PAYMENT					103,140
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					9,291,828
CALCULATE STATE AID					
Transition Entitlement					9,291,828
Local Revenue (including RDA)					(18,739,839)
Gross State Aid					-
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	N/A
2012-13 NSS Allowance (deficitd)				5,351.86	5,556,649
Minimum State Aid Adjustments				22-23 ADA	1,038.27
Less Current Year Property Taxes/In Lieu					-
Subtotal State Aid for Historical RL/Charter General BG					-
Categorical funding from 2012-13					-
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee Before Proration Factor					-
Proration Factor				0.00%	
Minimum State Aid Guarantee					-
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Target Base (2019-20 forward)					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
TOTAL STATE AID					-
Additional State Aid (Additional SA)					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					9,291,828
CHANGE OVER PRIOR YEAR				-4.07%	(393,985)
LCFF Entitlement PER ADA					8,949
PER ADA CHANGE OVER PRIOR YEAR				3.27%	283
BASIC AID STATUS (school districts only)					Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid				Increase	2022-23
Property Taxes net of in-lieu				0.00%	-
Charter in-Lieu Taxes				2.93%	533,386
LCFF pre COE, Choice, Supp				0.00%	-
				2.93%	533,386
					18,739,839

Reed Union Elementary (65425) - 2020-21 Second Interim by

2/4/21

EDUCATION PROTECTION ACCOUNT

Certification:		Est. Annual	2019-20	2020-21	2021-22	2022-23	2023-24
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT							
A-1	Total ADA for EPA Minimum	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02	
A-2	Minimum Funding per ADA	200	200	200	200	200	
A-3	EPA Minimum Funding (A-1 * A-2)	262,441	223,534	223,534	207,653	204,805	
EPA PROPORTIONATE SHARE CAP							
	<i>Adjusted Total Revenue Limit</i>	7,022,725	5,981,603	5,981,603	5,556,638	5,480,423	
	<i>Current Year Adjusted NSS Allowance</i>	-	-	-	-	-	
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,022,725	5,981,603	5,981,603	5,556,638	5,480,423	
B-13	Local Revenue/In-lieu of Property Taxes	16,831,638	17,554,304	18,206,453	18,739,839	19,298,310	
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	-	-	-	-	-	
EPA PROPORTIONATE SHARE							
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	7,022,725	5,981,603	5,981,603	5,556,638	5,480,423	
C-2	Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>)	N/A	36.47280930%	19.00000000%	19.00000000%	19.00000000%	
C-3	EPA Proportionate Share (C-1 * C-2)	1,129,745	2,181,659	1,136,505	1,055,761	1,041,280	
EPA ENTITLEMENT							
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, A-3)	262,441	223,534	223,534	207,653	204,805	
D-2	Miscellaneous Adjustments**	-	-	-	-	-	
D-3	Adjusted EPA Entitlement (D-1 + D-2)	262,441	223,534	223,534	207,653	204,805	
D-4	Prior Year Annual Adjustment	N/A	577	-	-	-	
D-5	P2 Entitlement Net of PY Adjustment	N/A	224,111	223,534	207,653	204,805	
C-2	Statewide EPA Proportionate Share Ratio (<i>as of Annual certification</i>)	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	
	<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	N/A	223,534	223,534	207,653	204,805	

Reed Union Elementary (65425) - 2020-21 Second Interim by

2/4/21

EDUCATION PROTECTION ACCOUNT

Certification:	Est. Annual 2019-20				
		2020-21	2021-22	2022-23	2023-24
Calculation of Net State Aid before Minimum State Aid					
Phase-In Entitlement	N/A	9,326,463	9,685,813	9,291,828	9,447,951
Less Property Taxes/In-Lieu	N/A	17,554,304	18,206,453	18,739,839	19,298,310
Gross State Aid	N/A	-	-	-	-
Less EPA Allocation	N/A	223,534	223,534	207,653	204,805
Net State Aid	N/A	-	-	-	-
Minimum State Aid					
Adjusted Total Revenue Limit	N/A	5,981,613	5,981,613	5,556,649	5,480,434
2012-13 Deficit N/A Allowance	N/A	-	-	-	-
Less Property Taxes/In-Lieu	N/A	17,554,304	18,206,453	18,739,839	19,298,310
Less EPA Allocation	N/A	223,534	223,534	207,653	204,805
Revenue Limit Minimum State Aid	N/A	-	-	-	-
Categorical Minimum State Aid	N/A	-	-	-	-
Minimum State Aid Guarantee before Proration	-	-	-	-	-
Proration	-	0.00%	0.00%	0.00%	0.00%
Minimum State Aid Guarantee	N/A	-	-	-	-
Charter School Minimum State Aid Offset (effective 2014-15)	N/A	-	-	-	-
LCFF State Aid					
EPA in Excess to LCFF Funding	N/A	223,534	223,534	207,653	204,805

Reed Union Elementary (65425) - 2020-21 Second Interim by MCOE						2/4/21
LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant						
		2019-20	2020-21	2021-22	2022-23	2023-24
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	133,817	115,003	125,458	125,996	131,767
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils					
3.	Difference [1] less [2]					
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate					
	GAP funding rate					
5.	Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	133,817	115,003	125,458	125,996	131,767
6.	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement	10,774,388 10,932,510	9,187,155 9,326,463	9,536,050 9,685,813	9,141,527 9,291,828	9,291,879 9,447,951
7/8.	Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	1.24%	1.25%	1.32%	1.38%	1.42%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant						
RVICES						
		2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	133,817	\$ 115,003	\$ 125,458	\$ 125,996	\$ 131,767
Current year Percentage to Increase or Improve Services		1.24%	1.25%	1.32%	1.38%	1.42%

LCFF Calculator Universal Assumptions										
Reed Union Elementary (65425) - 2020-21 S								2/4/21		
Summary of Funding										
	2019-20		2020-21		2021-22		2022-23		2023-24	
Target Components:										
COLA & Augmentation	3.26%		0.00%		3.84%		2.98%		3.05%	
Base Grant Proration Factor	-		0.00%		0.00%		0.00%		0.00%	
Add-on, ERT & MSA Proration Factor	-		0.00%		0.00%		0.00%		0.00%	
Base Grant	10,284,165		8,766,122		9,102,714		8,700,840		8,843,587	
Grade Span Adjustment	387,083		317,893		330,196		337,547		345,152	
Supplemental Grant	133,817		115,003		125,458		125,996		131,767	
Concentration Grant	-		-		-		-		-	
Add-ons	24,305		24,305		24,305		24,305		24,305	
Total Target	10,829,370		9,223,323		9,582,673		9,188,688		9,344,811	
Transition Components:										
Target	\$	10,829,370	\$	9,223,323	\$	9,582,673	\$	9,188,688	\$	9,344,811
Funded Based on Target Formula (PY P-2)	TRUE		TRUE		TRUE		TRUE		TRUE	
Floor	10,479,873		8,926,228		8,926,228		8,292,061		8,178,327	
Remaining Need after Gap (informational only)	-		-		-		-		-	
Gap %	100%		100%		100%		100%		100%	
Current Year Gap Funding	-		-		-		-		-	
Miscellaneous Adjustments	-		-		-		-		-	
Economic Recovery Target	103,140		103,140		103,140		103,140		103,140	
Additional State Aid	-		-		-		-		-	
Total LCFF Entitlement	\$	10,932,510	\$	9,326,463	\$	9,685,813	\$	9,291,828	\$	9,447,951
Components of LCFF By Object Code										
	2019-20		2020-21		2021-22		2022-23		2023-24	
8011 - State Aid	\$	-	\$	-	\$	-	\$	-	\$	-
8011 - Fair Share										
8311 & 8590 - Categoricals	-		-		-		-		-	
EPA (for LCFF Calculation purposes)	262,441		223,534		223,534		207,653		204,805	
Local Revenue Sources:										
8021 to 8089 - Property Taxes	16,839,886		17,562,552		18,215,018		18,748,659		19,298,310	
8096 - In-Lieu of Property Taxes	(8,248)		(8,248)		(8,565)		(8,820)		-	
Property Taxes net of in-lieu	16,831,638		17,554,304		18,206,453		18,739,839		19,298,310	
TOTAL FUNDING	\$	17,094,079	\$	17,777,838	\$	18,429,987	\$	18,947,492	\$	19,503,115
Basic Aid Status	Basic Aid		Basic Aid		Basic Aid		Basic Aid		Basic Aid	
Less: Excess Taxes	\$	5,899,128	\$	8,227,841	\$	8,520,640	\$	9,448,011	\$	9,850,359
Less: EPA in Excess to LCFF Funding	\$	262,441	\$	223,534	\$	223,534	\$	207,653	\$	204,805
Total Phase-In Entitlement	\$	10,932,510	\$	9,326,463	\$	9,685,813	\$	9,291,828	\$	9,447,951
EPA Details										
% of Adjusted Revenue Limit - Annual	16.08698870%		36.47280930%		19.00000000%		19.00000000%		19.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%		36.47280930%		19.00000000%		19.00000000%		19.00000000%	
EPA (for LCFF Calculation purposes)	\$	262,441	\$	223,534	\$	223,534	\$	207,653	\$	204,805
8012 - EPA, Current Year Receipt										
(P-2 plus Current Year Accrual)	262,441		223,534		223,534		207,653		204,805	
8019 - EPA, Prior Year Adjustment										
(P-A less Prior Year Accrual)	2		577		-		-		-	
Accrual (from Assumptions)	-		-		-		-		-	

LCFF Calculator Universal Assumptions					
Reed Union Elementary (65425) - 2020-21 S				2/4/21	
Summary of Student Population					
	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population					
Enrollment	1,305	1,143	1,061	1,056	1,050
COE Enrollment	4	4	4	4	4
<i>Total Enrollment</i>	<i>1,309</i>	<i>1,147</i>	<i>1,065</i>	<i>1,060</i>	<i>1,054</i>
Unduplicated Pupil Count	81	75	75	75	75
COE Unduplicated Pupil Count	1	1	1	1	1
<i>Total Unduplicated Pupil Count</i>	<i>82</i>	<i>76</i>	<i>76</i>	<i>76</i>	<i>76</i>
Rolling %, Supplemental Grant	6.2700%	6.3300%	6.6500%	6.9700%	7.1700%
Rolling %, Concentration Grant	6.2700%	6.3300%	6.6500%	6.9700%	7.1700%
FUNDED ADA					
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	483.25	396.87	396.87	393.87	390.89
Grades 4-6	478.09	400.91	400.91	363.01	353.24
Grades 7-8	350.87	319.89	319.89	281.39	279.89
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	1,312.21	1,117.67	1,117.67	1,038.27	1,024.02
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	1312.21	1117.67	1117.67	1038.27	1024.02
ACTUAL ADA (Current Year Only)					
Grades TK-3	396.87	396.87	393.87	391.91	-
Grades 4-6	400.91	400.91	363.01	361.23	-
Grades 7-8	319.89	319.89	281.39	279.98	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	1,117.67	1,117.67	1,038.27	1,033.12	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>194.54</i>	<i>-</i>	<i>79.41</i>	<i>5.15</i>	<i>1,024.02</i>
LCAP Percentage to Increase or Improve Services					
	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration \$	133,817 \$	115,003 \$	125,458 \$	125,996 \$	131,767
Current year Percentage to Increase or Improve Service	1.24%	1.25%	1.32%	1.38%	1.42%

The Marin Common Message

2020-21 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Second Interim Report Key Guidance

The January release of the Governor's 2021-22 state budget proposal provides funding for a cost-of-living adjustment (COLA) to address expenditure growth. It also addresses the immediate need to reopen schools safely. Components of the proposal include:

- Compounded Local Control Funding Formula COLA of 3.84% to be applied in 2021-22 (2.31% for 2020-21 and 1.5% for 2021-22)
- Statutory COLA of 1.5% (for select programs outside of LCFF)
- Partial paydown of cash deferrals
- Mitigating COVID-19 pandemic effects on students
- \$300 million in funding for Special Education Early Intervention Preschool Grant
- \$1.5 billion in Prop. 51 bond funds to support school construction projects
- \$2.3 billion one-time supplemental payment, outside of Prop 98, and the elimination of supplemental payments in subsequent years

The state budget proposal and federal relief from Washington, D.C. provide several one-time allocations in 2020-21 and 2021-22:

- \$2 billion in one-time Prop. 98 funds for in-person instruction beginning in February 2021
- \$4.6 billion in Prop. 98 funds for expanded learning time and academic intervention grants
- More Elementary and Secondary School Emergency Relief (ESSER) funds for in-person instruction to reopen schools
- \$330.7 million for Investing in Educators

Other proposals included in the Governor's 2021-22 State Budget release are funded from non-Prop. 98 funds and will affect students and their families. The best information available at this time regarding these programs will be provided later in this document.

Significant Changes Since First Interim Reporting

The proposed State Budget affects the multiyear projection factors. Projected COLAs for 2021-22 and 2022-23 have increased to 3.84% and 2.98%, respectively. The cost to fund the Local Control Funding Formula (LCFF) COLA is \$2 billion.

Additionally, \$6.7 billion has been received in federal COVID-19 ESSER II funds to support the reopening of schools.

The Legislature has approved \$6.0 billion for allocation to schools to mitigate COVID-19's impact on students, while providing schools with guidance and resources to maximize safe in-person services to students. Use for the remaining \$700 million has yet to be proposed and approved by the Legislature.

Reopening Framework and Consolidated Guidance

On January 7, the Governor released his proposal to provide \$2 billion in one-time Prop. 98 funds for in-person instruction grants. The grants would be available to all LEAs except for non-classroom based charter schools. This proposal requires action by the Legislature, so LEAs are advised to not include in-person instruction grant revenue in their budgets until guidance regarding the requirements and grant amounts for this program is certain. However, the budget proposal should be understood separately from recent health requirements.

- On January 14, 2021, the California Department of Public Health (“CDPH”) issued the [COVID-19 and Reopening In-Person Instruction Framework & Public Health Guidance for K-12 Schools in California, 2020-2021 School Year](#) (“Consolidated Guidance”). The Consolidated Guidance is intended to consolidate and update prior state public health guidance/orders related to schools and supersedes some prior guidance related to school and school-based programs. The Consolidated Guidance applies to all public, charter, and private schools in California.

COVID-19 Safety Plan Posting Requirement

While the governor’s funding proposal referenced a February 1st deadline for funding application, absent any legislative action, the only requirement in the current guidance for K-12 schools related to a February 1 deadline is to post COVID-19 Safety Plans (CSPs) to their website:

- **For schools that are currently “open” as defined in the California Department of Public Health (CDPH) guidance:** Local educational agencies ONLY need to post their CSP by Feb. 1. They do not need to submit that plan to the local health department (LHD) or to the Safe Schools Team.
- **For schools that are not “open” as defined in CDPH guidance but are seeking to reopen elementary grades while in the Purple Tier and are under the 25/100,000 case rate:** Local educational agencies need to post their CSP and concurrently submit it to their LHD and Safe Schools for All Team for review.
- **For schools that are not “open” as defined in CDPH guidance and have no current plans to reopen elementary grades while in the Purple Tier:** Local educational agencies do not need to post the CSP at this time.

Approved K-6 grade applications are not permitted to resume in-person instruction until the adjusted CR has been less than 25 per 100,000 population per day for at least 5 consecutive days. Schools that have not already reopened may not apply to reopen grades 7-12 while in the purple tier, but must wait until the county is in the red tier.

Additional Requirements for Data Reopening

Beginning February 1, 2021, every LEA shall notify CDPH, on the prescribed forms, of the following information on or before the second and fourth Monday of each month:

- Number of students enrolled by school site and school district
- For non-classroom based charter schools, total number of students enrolled and number of students attending each resource center
- Number of students participating in full-time in-person learning, by school site and school district
- Number of students participating in hybrid learning by school site and school district

- Number of students participating in distance learning by school site and school district
- Number of school employees who work onsite at a school by school site and school district
- Number of students being served in cohorts while the school is closed for in person instruction and the support and services they are receiving

Expanded Learning Time and Academic Intervention Grants

As proposed for 2020-21, eligible LEAs (school districts, county offices of education, and charter schools) would be apportioned approximately \$4.6 billion in one-time Prop. 98 funds in the following manner:

1. LEAs would receive \$1,000 per homeless pupil enrolled in 2020-21.
2. State special schools would receive \$725 for each unit of average daily attendance as of the 2020-21 first principal apportionment certification.
3. Remaining funds would be allocated to LEAs proportionally on the basis of their LCFF entitlement, determined as of the 2020-21 first principal apportionment certification.
4. Preliminary grant allocations would be available by March 2, 2021. Funds would be allocated to LEAs in equal portions in March 2021 and July 2021 and would be available for expenditure through June 30, 2022.

In all circumstances, LEAs receiving these funds must deliver services in accordance with applicable individualized education programs. Funds must be used for activities that support academic achievement by expanding instructional time and providing targeted academic interventions, with priority for low-income students, English language learners, youth in foster care, homeless youth, students with disabilities, and pupils identified for tiered reengagement strategies. Specifically, funds must be expended for any of the following purposes:

1. Extending instructional learning time beyond what is required, by increasing the number of instructional days or minutes during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to:
 - a. Tutoring or other one-on-one or small group instruction provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate pupil academic proficiency.
 - c. Educator training in accelerated learning strategies and effectively addressing learning gaps.
3. Integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, referrals for support for family or pupil needs, or programs to address pupil trauma and social-emotional learning.

4. Community learning hubs that provide students with access to technology, high-speed internet access, and other academic supports.
5. Supports for credit deficient pupils to complete graduation or grade promotion requirements.
6. Additional academic services for pupils, such as diagnostic assessments of pupil learning needs.
7. Training for school staff on strategies, including trauma informed practices, to engage students and families in addressing students' social emotional health and academic needs.

As a condition of receiving these funds, by June 1, 2021, the governing board or body of an LEA must adopt at a public meeting an addendum as a part of its 2021-22 LCAP, describing how the funds will be used in accordance with the statutory requirements.

By March 1, 2021, the superintendent, with the concurrence of the executive director of the SBE, must develop and post publicly on the department's website, a template for the addendum to the LCAP. The addendum template must include the following:

1. A short description of the LEA's plan for assessing the needs of all of its pupils for expanded learning time and academic intervention opportunities and informing the parents/guardians of all of its pupils requiring learning recovery supports of the availability of these opportunities.
2. The LEA's expenditure plan for funds received. This must include an indication of how much of the awarded funds each LEA will allocate and expend for each allowable purpose and will reflect both estimated and actual expenditures. Actual expenditures must be reported when they are available.

An LEA may receive or expend funds before the adoption of its 2021-22 LCAP addendum.

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 second interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA	2.31%	1.50%	2.98%
COLA Suspension	-2.31%	0.00%	0.00%
Funded LCFF COLA	0%	3.84%	2.98%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.00%
PERS Employer Rates (Approximate)	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts K-8 per ADA 9-12 per ADA	\$32.18 \$61.94	\$32.66 \$62.87	\$33.63 \$64.74
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	\$16.86 \$46.87	\$17.11 \$47.57	\$17.62 \$48.99
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$31.34	\$32.26
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$50.60	\$52.11
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$50.29	\$51.78
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

Local Control Funding Formula

The majority of Prop. 98 for 2021-22 is proposed for LCFF, with total LCFF funding increasing to \$64.5 billion when adjusted for declining ADA and a compound COLA of 3.84%, derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.5% statutory COLA for 2021-22.

Under the Governor's budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Assuming traditional attendance accounting returns, LEAs will be able to take advantage of the prior year ADA guarantee in the case of declining enrollment. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition in 2022-23 of two years of ADA decline. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA again beginning in 2021-22.

Given the continued economic uncertainties associated with the pandemic, all LEAs are encouraged to continue to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best and worst case budgets are better able to weather economic uncertainty.

Local Control Accountability Plan

The LCAP adoption cycle and related requirements are expected to return to a more normal cycle this spring. By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year. The template and expenditure tables can be found here: <https://www.cde.ca.gov/re/lc/>.

In addition LEAs must adopt a one-time transitional Annual Update using the State Board approved [template posted January 25](#), which will require reporting on both the actual expenditures and outcomes related to the 2019-20 LCAP, and the implementation status and estimated actual expenditure for the 2020-21 Learning Continuity and Attendance Plans. LEAs will need to be thoughtful and clear about how they communicate about these matters to their stakeholders, as there may be a disconnect between planned expenditures and what actually happened due to pandemic disruptions.

The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents (still awaiting updated template)
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
- Expenditure Tables
- LCAP Instructions

Further changes to LCAP requirements may be forthcoming. The Governor’s expanded learning time and academic intervention grants proposal, if approved as presented, would require the adoption of an addendum as part of the 2021-22 LCAP describing how grant funds would be used.

In addition, the 2020-21 budget bill SB 98 requires changes to the LCAP template to be adopted by January 31, 2022 to require new elements for LEAs identified for differentiated assistance for the same pupil subgroup or subgroups for three or more consecutive years, and for LEAs with schools that persistently underperform relative to the state and other schools within the LEA (see E.C. 52064(e)).

Finally, the Governor has proposed additional changes “to address concerns that some [LEAs] allocate funds for increased and improved services and then leave them unspent, reallocating them for other purposes in future years.” The proposed trailer bill language would require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g. estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June of 2022.

Early Care and Education (ECE)

The Governor’s proposed budget focuses on avoiding further loss in the child care system, due to COVID-19 pandemic disruption and builds on the recommendations made in the [Master Plan for Early Learning and Care](#). The Master Plan for Early Learning was released December 1, 2020 and recommends a multi-year plan for transforming the state’s child care and early education systems. The 2020 Budget Act shifted early learning, child care, and nutrition programs from the Department of Education to the Department of Social Services. This transition, which becomes effective July 1, 2021, will align all child care programs within a single department in state government. In addition, early learning and child care programs received a 1.5% COLA. The budget proposals begin the implementation of the Master Plan under K-12 Education by providing:

Transitional Kindergarten (TK)

- \$250 million one-time Prop 98 funds over multiple years, providing grants to LEAs that offer “early access to TK”, assisting in up-front costs to expand TK.
- \$50 million one-time Prop 98 funds to support professional development of TK teachers and supports for TK and K teachers in training, while providing instruction in inclusive classrooms, ELL, social-emotional learning, trauma-informed practices, restorative practice and mitigating implicit bias.
- \$200 million one-time General Fund dollars to support facility expansion for TK and full-day K programs.

Cradle to Career Data System

- \$15 million General Fund, including \$3 million one-time, to establish an office within the Government Operations agency to provide support and resources for a comprehensive K-12 data system, which coordinates with CalPADS.

- \$3.8 million ongoing Prop 98 funds to support the California Career Guidance Initiative, which provides an “interface for student data between high schools, students and families that will be integrated into the Cradle to Career Data System.”

Special Education

The Governor’s budget proposals for special education once again start by highlighting the significant shortfall in federal funding provided for special education services. The federal government funds only about 10% of special education costs in California, woefully short of the stated 40% goal, and only a small fraction of preschool special education costs. The 2021-22 budget proposals for special education build upon state (Prop. 98) funding augmentations implemented the past two years and include:

- The base special education funding formula to receive the estimated statutory COLA of 1.5%, bringing the new base funding rate to \$634.38/ADA.
- \$300 million ongoing for the Special Education Early Intervention Grant to supplement existing special education resources to increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. Restricted funds to be allocated to the LEA of residence based on the number of preschool children with exceptional needs.
- \$5 million one-time funding to establish professional learning networks for increasing LEA capacity to access federal Medi-Cal funds.
- \$250,000 for a lead county office of education to provide guidance for Medi-Cal billing within the statewide system of support.

Additionally, the Governor’s budget proposes to use \$500,000 one-time federal Individuals with Disabilities Education Act funds for a study to examine certification and oversight of nonpublic school special education placements.

Federal Stimulus Funds

Coronavirus Relief Funds

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), passed in December 2020, extended the federal deadline for obligating CARES Act Coronavirus Relief Funds from December 30, 2020 to December 31, 2021. However, current trailer bill language, if approved, will require LEAs to spend these funds in full compliance with federal law by May 31, 2021. By March 1, 2021, LEAs with unspent funds must complete a certification with respect to the May 31 deadline. Funds not expended by May 31, 2021, will be swept by the state.

Elementary and Secondary School Emergency Relief (ESSER II) Fund

Under the CRRSA, California K-12 received \$6.7 billion of federal Elementary and Secondary School Emergency Relief (ESSER II) funds. Like the first round of ESSER, the state will be required to distribute 90% of the total allocation to LEAs (\$6.039 billion). The distribution will be based on the LEA’s share of fiscal year 2020-21 Title I, Part A funds. A preliminary allocation schedule can be found at [CRSSA, ESSER II Preliminary Allocations](#). LEAs must obligate the funds by September 30, 2023. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred through September 30, 2023.

ESSER II under CRSSA specifically calls out the additional allowable uses listed below in law, but the U.S. Department of Education has noted that the “additional allowable” uses under ESSER II are also permitted under ESSER I authorized by the CARES Act. For additional information refer to the Fact Sheet available on the U.S. Department of Education’s website at [https://oese.ed.gov/files/2021/01/Final ESSERII Factsheet 1.5.21.pdf](https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf).

- Addressing learning loss for students by:
 - Administering and using high quality assessments to assess students’ academic progress and assist educators in meeting students’ academic needs (including differentiated instruction).
 - Implementing evidence-based activities to meet the needs of students.
 - Providing information and help to parents and families on how to support students during distance learning.
 - Tracking student attendance and improving student engagement during distance learning.
- School facility repairs/improvements that help reduce risk of virus transmission and exposure to other environmental health hazards.
- Inspection, testing, maintenance, repair, and replacement projects to improve the indoor air quality of school facilities.
- ESSER II funds must be tracked and reported separately from ESSER I funds

Governor’s Emergency Education Relief (GEER II) Fund

Allocated \$4 billion to the GEER fund nationwide. For additional information refer to the Fact Sheet available on the U.S. Department of Education’s website [https://oese.ed.gov/files/2021/01/FINAL GEERII EANS-Methodology Table 1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf).

- California expects to receive \$341.4 million of these funds.
- A total of \$154 million to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief.
- The remaining \$187.4 is to provide assistance to nonprofit nonpublic schools, and is known as Emergency Assistance for Non-Public Schools (EANS). The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in ESSER I and GEER I, and as such there is no equitable services requirement for ESSER II or GEER II.

Additional information on federal stimulus dollars is found in Appendix B.

Cash Flow / Deferrals

The cash deferrals for fiscal year 2020-21 remain as approved in the 2020-21 budget. \$11 billion of principal apportionment cash deferrals continue as scheduled for fiscal year 2020-21 to fiscal year 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

It is important for districts to continue to prepare second interim cash flow projections and to meet all cash obligations timely.

The planned partial principal apportionments to be received in February through May 2021 are also still projected. The estimated percentages by month to be received are:

- From February 2021 to November 2021 47%
- From March 2021 to October 2021 18%
- From April 2021 to September 2021 18%
- From May 2021 to August 2021 18%
- From June 2021 to July 2021 0%

The June principal apportionment will be 100% deferred to July 2021.

The Governor's January budget proposal includes details to lessen the total cash deferrals in fiscal year 2021-22 and is proposed to defer only the June 2022 to July 2022 apportionment. It is important that every LEA continues to scrutinize every cash outflow and inflow for accurate cash flow projections leading into fiscal year 2021-22.

Reserves / Reserve Cap

County offices of education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of cash balance, they are not the same as cash – cash is but a portion of reserves. Districts’ attention should be on maximizing the use of the one-time federal CARES Act funds due to the restrictive nature of those funds for the 2020-21 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deteriorating revenues in 2021-22 and 2022-23. This deterioration could come from economic impacts as well as the anticipated ADA cliff when the protections of the hold harmless provisions end.

The Governor’s January budget proposal projects that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves would be triggered. The projected PSSSA balance of \$3 billion in 2021-22 triggers school district reserve caps beginning in 2022-23.

SB 751 provided additional provisions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that is in excess of the cap limits.

As a reminder, in the event that the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts

Negotiations

An average of 85% of districts' ongoing costs are related to personnel. Therefore, decisions related to compensation have the biggest impact on district stability. In the continually evolving response to COVID-19 and the economic uncertainty surrounding mitigation of the virus, maintaining flexibility in labor agreements is crucial. It is prudent to weigh the needs of today against the risk of future fiscal unknowns.

Flexibility in agreements can be accomplished through several forms of negotiations, such as reopeners, single year contracts or use of contingency language.

Flexible collective bargaining agreements and a carefully crafted strategic plan with contingency language that allows for quick redirection will help provide district stability.

Risks can be diminished when LEAs follow fundamental best practices including a structurally balanced budget, sufficient reserves, and fund balance (cash on hand).

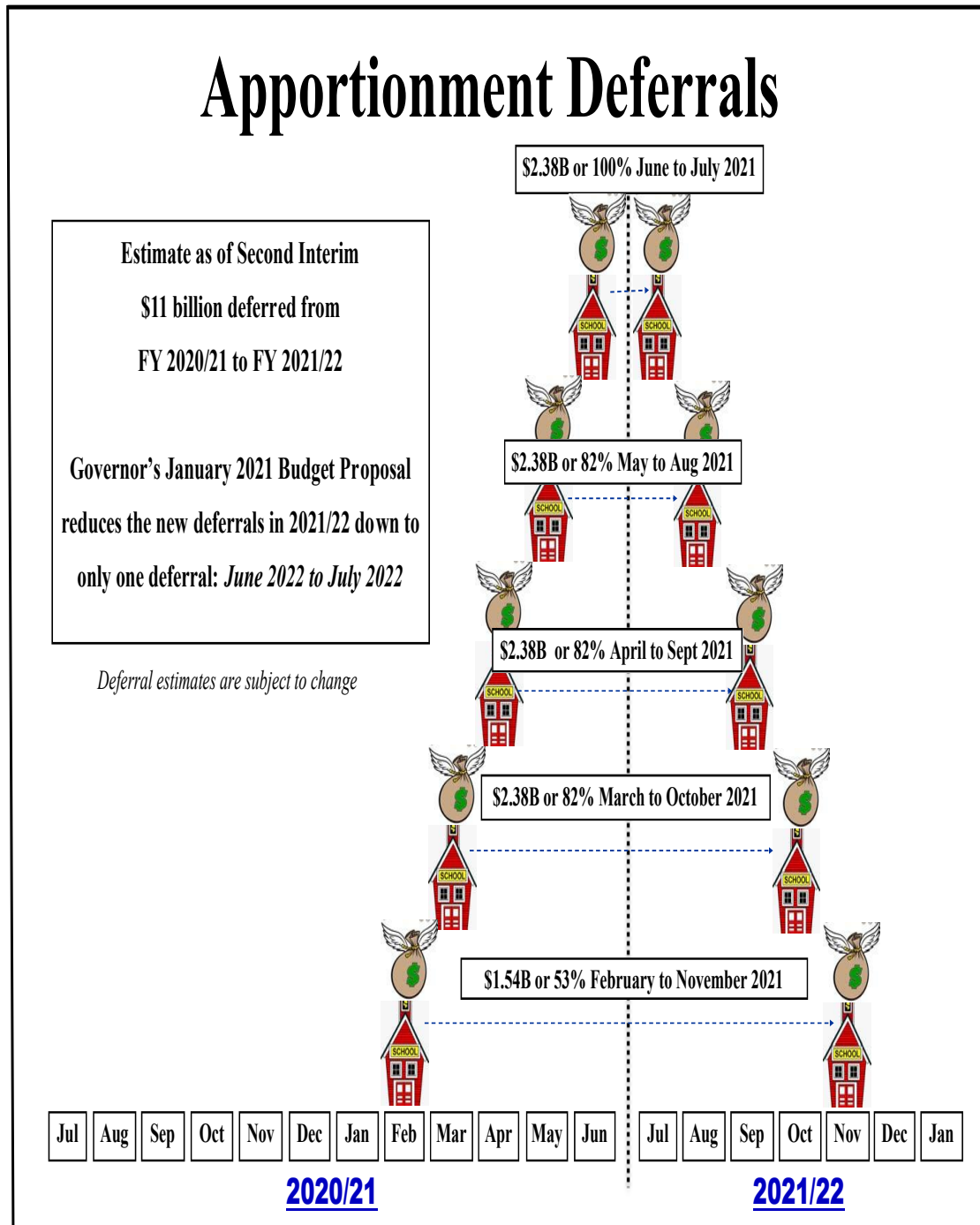
Risk factors include:

- Declining enrollment
- Loss of pandemic related ADA hold harmless protection
- Costs related to changing criteria for in-person instruction
- Staff shortages
- Increased PERS and STRS rates
- Reliance on one time funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on how budgets are impacted in 2022-23 with the increase in pension costs as pension relief expires as well as the potential funding cliff due to declining enrollment.

Appendix A - Apportionment Deferrals



Appendix B – Additional Information for Federal Stimulus Funds

The following federal funds are now available that may be beneficial to individual LEAs. These funds are not part of the Second Interim budget planning, but LEAs should know of the availability of the federal funds if they could address an LEAs unique needs.

Broadband Funding

- \$3.2 billion to provide \$50 per month broadband subsidies for low-income households as part of a new FCC Emergency Broadband Benefit program. At least one individual in a household must meet these qualifications:
 - Qualified to participate in the federal Lifeline program.
 - Qualified to participate in the free and reduced-price lunch program (school verification required).
 - Has experienced a substantial loss of income since February 29, 2020 that is documented by layoff or furlough notice, application for unemployment insurance benefits, or similar document.
 - Has received a federal Pell Grant in the current award year.
 - Meets the eligibility criteria for a participating provider's existing low-income or COVID-19 program.
- \$2 billion to telecommunication providers to replace China's Huawei/TZE equipment deemed a security risk by the FCC.
- \$1 billion for a dedicated tribal broadband connectivity grant program.
- \$300 million to fund a rural broadband grant program to facilitate broadband deployment in unserved areas.
- \$285 million to support broadband pilot program for communities at historically black colleges and universities, tribal colleges and universities and minority-serving education institutions.
- \$65 million to fund the FCC's development of more accurate broadband availability maps.

Childcare and Head Start

- Allocated \$10 billion nationwide for Childcare and Development Block Grants to provide immediate assistance to childcare providers and families to support the stability of the childcare sector.
- Allocated \$250 million nationwide for Head Start providers to prevent, prepare for, or respond to coronavirus so families can be safely served.