



# REED UNION SCHOOL DISTRICT

## First Interim Financial Report As of October 31, 2020

The First 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 October 31, 2020, known as the First Interim reporting period.

The First 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 First Interim Summary and 2020-21 First 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 First 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 First Interim Report. Variances will be explained more in detail during the presentation of the First Interim Report to the Board of Education.

| Description       | Adopted Budget | First Interim | Variance  |
|-------------------|----------------|---------------|-----------|
| Beginning Balance | 7,952,172      | 8,909,957     | 957,785   |
| Revenues          | 24,711,952     | 25,220,757    | 508,805   |
| Expenditures      | 25,151,617     | 26,246,987    | 1,095,370 |
| Transfers         | 409,400        | 409,400       | 0         |
| Ending Balance    | 7,921,907      | 8,293,127     | 371,220   |

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

|                                           | 2020-21<br>Adopted<br>Budget | 2020-21<br>First Interim<br>Budget | Variance         | Variance %   |
|-------------------------------------------|------------------------------|------------------------------------|------------------|--------------|
| <b>A. Revenues</b>                        |                              |                                    |                  |              |
| 1- LCFF Sources                           | 286,375                      | 286,375                            | -                | 0.00%        |
| 2- Property Taxes                         | 17,596,450                   | 17,566,485                         | (29,965)         | -0.17%       |
| 3- Federal Sources                        | 251,039                      | 625,082                            | 374,043          | 149.00%      |
| 4- State Sources                          | 282,692                      | 398,051                            | 115,359          | 40.81%       |
| 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                          | 102,000                      | 151,368                            | 49,368           | 48.40%       |
| 8- Special Education - SELPA Allocation   | 770,281                      | 770,281                            | -                | 0.00%        |
| <b>Total Revenues</b>                     | <b>24,711,952</b>            | <b>25,220,757</b>                  | <b>508,805</b>   | <b>2.06%</b> |
| <b>B. Expenditures</b>                    |                              |                                    |                  |              |
| 1- Certificated Salaries                  | 10,607,624                   | 11,101,043                         | 493,419          | 4.65%        |
| 2- Classified Salaries                    | 3,447,866                    | 3,525,808                          | 77,942           | 2.26%        |
| 3- Benefits                               | 6,232,563                    | 6,385,968                          | 153,405          | 2.46%        |
| 4- Books & Supplies                       | 1,147,219                    | 1,178,559                          | 31,340           | 2.73%        |
| 5- Operating Costs                        | 3,092,732                    | 3,270,162                          | 177,430          | 5.74%        |
| 6- Capital Outlay                         | -                            | -                                  | -                | 0.00%        |
| 7- Other Outgo                            | 623,613                      | 623,613                            | -                | 0.00%        |
| <b>Total Expenditures</b>                 | <b>25,151,617</b>            | <b>26,085,153</b>                  | <b>933,536</b>   | <b>3.71%</b> |
| <b>C. Excess / (Deficit)</b>              | <b>(439,665)</b>             | <b>(864,396)</b>                   | <b>(424,731)</b> |              |
| <b>D. Other Sources / Uses</b>            |                              |                                    |                  |              |
| 1- Transfers In                           | 409,400                      | 409,400                            | -                |              |
| 2- Transfers Out                          | -                            | -                                  | -                |              |
| 3- Contributions to Restricted Programs   | -                            | -                                  | -                |              |
| <b>Total Other Sources / Uses</b>         | <b>409,400</b>               | <b>409,400</b>                     | <b>-</b>         |              |
| <b>E. Change in Fund Balance</b>          | <b>(30,265)</b>              | <b>(454,996)</b>                   | <b>(424,731)</b> |              |
| <b>F. Prior Year Carry-Over</b>           | <b>-</b>                     | <b>161,834</b>                     |                  |              |
| <b>G. Adjusted Change in Fund Balance</b> | <b>(30,265)</b>              | <b>(616,830)</b>                   |                  |              |
| <b>H. Beginning Balance</b>               | <b>7,952,172</b>             | <b>8,909,957</b>                   |                  |              |
| <b>I. Ending Balance</b>                  | <b>7,921,907</b>             | <b>8,293,127</b>                   |                  |              |
| <b>J. Components of Ending Balance:</b>   |                              |                                    |                  |              |
| 1- Revolving Cash                         | 2,000                        | 2,000                              |                  |              |
| 2- Reserves (State Required Reserve)      | 1,018,127                    | 1,049,960                          |                  |              |
| 3- Designations                           |                              |                                    |                  |              |
| Community Funded Designation              | 2,465,596                    | 3,279,744                          |                  |              |
| COVID-19 Uncertainties Designation        | 2,175,024                    | 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               | 428,750                      | -                                  |                  |              |
| Restricted Balances                       | 587,410                      | 766,399                            |                  |              |

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

|                                                  | 2019-20<br>Adopted<br>Budget | 2020-21<br>First Interim<br>Budget | 2021-22<br>1st Projected<br>Budget | 2022-23<br>2nd Projected<br>Budget |
|--------------------------------------------------|------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>A. Revenues</b>                               |                              |                                    |                                    |                                    |
| 1- LCFF Sources                                  | 286,375                      | 286,375                            | 286,375                            | 286,375                            |
| 2- Property Taxes                                | 17,596,450                   | 17,566,485                         | 17,768,373                         | 17,942,015                         |
| 3- Federal Sources                               | 251,039                      | 625,082                            | 251,039                            | 251,039                            |
| 4- State Sources                                 | 282,692                      | 398,051                            | 294,561                            | 307,024                            |
| <b>e. CalSTRS On-Behalf</b>                      | <b>947,314</b>               | <b>947,314</b>                     | <b>959,155</b>                     | <b>971,145</b>                     |
| 5- Parcel Taxes                                  | 2,475,801                    | 2,475,801                          | 2,550,075                          | 2,626,577                          |
| 6- Foundation for Reed Schools                   | 2,000,000                    | 2,000,000                          | 2,000,000                          | 2,000,000                          |
| 7- Local Sources                                 | 102,000                      | 151,368                            | 102,420                            | 102,844                            |
| 8- Special Education - SELPA Allocation          | 770,281                      | 770,281                            | 789,384                            | 815,118                            |
| <b>Total Revenues</b>                            | <b>24,711,952</b>            | <b>25,220,757</b>                  | <b>25,001,382</b>                  | <b>25,302,137</b>                  |
| <b>B. Expenditures</b>                           |                              |                                    |                                    |                                    |
| 1- Certificated Salaries                         | 10,607,624                   | 11,101,043                         | 10,666,215                         | 10,816,334                         |
| 2- Classified Salaries                           | 3,447,866                    | 3,525,808                          | 3,478,777                          | 3,510,152                          |
| 3- Benefits                                      | 6,232,563                    | 6,385,968                          | 6,281,590                          | 6,354,158                          |
| a. CalSTRS                                       | 1,726,073                    | 1,709,501                          | 1,735,285                          | 1,761,314                          |
| b. CalPERS                                       | 713,665                      | 738,484                            | 724,370                            | 735,236                            |
| c. Health & Welfare                              | 2,282,061                    | 2,282,061                          | 2,293,471                          | 2,310,672                          |
| d. Statutory (i.e. FICA, Medi, WC)               | 563,450                      | 708,608                            | 569,309                            | 575,792                            |
| <b>e. CalSTRS On-Behalf</b>                      | <b>947,314</b>               | <b>947,314</b>                     | <b>959,155</b>                     | <b>971,145</b>                     |
| 4- Books & Supplies                              | 1,147,219                    | 1,178,559                          | 1,154,332                          | 1,174,302                          |
| 5- Operating Costs                               | 3,092,732                    | 3,270,162                          | 3,111,907                          | 3,165,743                          |
| 6- Capital Outlay                                | -                            | -                                  | -                                  | -                                  |
| 7- Other Outgo                                   | 623,613                      | 623,613                            | 627,479                            | 638,335                            |
| <b>Total Expenditures</b>                        | <b>25,151,617</b>            | <b>26,085,153</b>                  | <b>25,320,301</b>                  | <b>25,659,023</b>                  |
| <b>C. Excess / (Deficit)</b>                     | <b>(439,665)</b>             | <b>(864,396)</b>                   | <b>(318,918)</b>                   | <b>(356,886)</b>                   |
| <b>D. Other Sources / Uses</b>                   |                              |                                    |                                    |                                    |
| 1- Transfers In                                  | 409,400                      | 409,400                            | 409,400                            | 409,400                            |
| 2- Transfers Out                                 | -                            | -                                  | -                                  | -                                  |
| <b>Total Other Sources / Uses</b>                | <b>409,400</b>               | <b>409,400</b>                     | <b>409,400</b>                     | <b>409,400</b>                     |
| <b>E. Change in Fund Balance</b>                 | <b>(30,265)</b>              | <b>(454,996)</b>                   | <b>90,482</b>                      | <b>52,514</b>                      |
| <b>F. Prior Year Carry-Over</b>                  | <b>-</b>                     | <b>161,834</b>                     | <b>-</b>                           | <b>-</b>                           |
| <b>G. Adjusted Change in Fund Balance</b>        | <b>(30,265)</b>              | <b>(616,830)</b>                   | <b>90,482</b>                      | <b>52,514</b>                      |
| <b>H. Beginning Balance</b>                      | <b>7,952,172</b>             | <b>8,909,957</b>                   | <b>8,293,127</b>                   | <b>8,383,608</b>                   |
| <b>I. Ending Balance</b>                         | <b>7,921,907</b>             | <b>8,293,127</b>                   | <b>8,383,608</b>                   | <b>8,436,122</b>                   |
| <b>J. Components of Ending Balance:</b>          |                              |                                    |                                    |                                    |
| 1- Revolving Cash                                | 2,000                        | 2,000                              | 2,000                              | 2,000                              |
| 2- Reserves (State Required Reserve)             | 1,018,127                    | 1,049,960                          | 1,029,188                          | 1,042,737                          |
| 3- Designations                                  |                              |                                    |                                    |                                    |
| Community Funded Designation                     | 2,465,596                    | 3,279,744                          | 5,255,272                          | 5,294,237                          |
| COVID-19 Uncertainties Designation               | 2,175,024                    | 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                      | 428,750                      | -                                  | 85,750                             | 85,750                             |
| Restricted Balances                              | 587,410                      | 766,399                            | 766,399                            | 766,399                            |
| <b>I. Other Post-Employment Benefits (OPEB):</b> |                              |                                    |                                    |                                    |
| 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                         | <b>4,163,006</b>             | <b>4,163,006</b>                   | <b>4,839,024</b>                   | <b>5,551,799</b>                   |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 17,882,825.00       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| 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                          | 29,426.09           | 213,680.00                | 0.00                       | 0.0%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 2,577,801.00        | 2,577,801.00                        | 39,404.24           | 2,627,169.00              | 49,368.00                  | 1.9%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 20,674,306.00       | 20,674,306.00                       | 434,956.30          | 20,693,709.00             |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 8,055,832.00        | 8,055,832.00                        | 1,781,099.44        | 8,627,961.00              | (572,129.00)               | -7.1%            |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 2,691,486.00        | 2,691,486.00                        | 817,604.83          | 2,642,822.00              | 48,664.00                  | 1.8%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 4,085,397.00        | 4,085,397.00                        | 1,158,880.38        | 4,200,925.00              | (115,528.00)               | -2.8%            |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 958,382.00          | 958,382.00                          | 846,576.54          | 1,005,215.00              | (46,833.00)                | -4.9%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 2,295,832.00        | 2,295,832.00                        | 608,714.97          | 2,330,926.00              | (35,094.00)                | -1.5%            |
| 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<br>7400-7499 | 237,613.00          | 237,613.00                          | 0.00                | 237,613.00                | 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                                                                                        |                |                        | 18,324,542.00       | 18,324,542.00                       | 5,234,238.19        | 19,045,462.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 2,349,764.00        | 2,349,764.00                        | (4,799,281.89)      | 1,648,247.00              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 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)      | (2,789,429.00)                      | 0.00                | (2,863,712.00)            | (74,283.00)                | 2.7%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (2,380,029.00)      | (2,380,029.00)                      | 0.00                | (2,454,312.00)            |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (30,265.00)         | (30,265.00)                         | (4,799,281.89)      | (806,065.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 7,364,762.13        | 7,364,762.13                        |                     | 8,330,792.90              | 966,030.77                 | 13.1%            |
| 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        | 7,364,762.13                        |                     | 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        | 7,364,762.13                        |                     | 8,330,792.90              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 7,334,497.13        | 7,334,497.13                        |                     | 7,524,727.90              |                            |                  |
| 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        | 6,282,537.13                        |                     | 6,472,767.90              |                            |                  |
| 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 50,395.00           | 50,395.00                           | 0.00                | 50,395.00                 | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 235,980.00          | 235,980.00                          | 65,466.00           | 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           | 73,060.00                           | 0.00                | 71,525.00                 | (1,535.00)                 | -2.1%            |
| 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       | 17,192,276.00                       | 0.00                | 17,144,286.00             | (47,990.00)                | -0.3%            |
| Unsecured Roll Taxes                                   |                | 8042         | 331,114.00          | 331,114.00                          | 292,415.55          | 336,988.00                | 5,874.00                   | 1.8%             |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 8,244.42            | 13,686.00                 | 13,686.00                  | New              |
| 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       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| 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                           | 0.00                | 37,969.00                 | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |                                                                                                                               | 8560         | 175,711.00          | 175,711.00                          | 28,533.60           | 175,711.00                | 0.00                       | 0.0%             |
| Tax Relief Subventions Restricted Levies - Other   |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                                               | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                    |                                                                                                                               | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources           |                                                                                                                               | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant                      | 6030                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| Career Technical Education Incentive Grant Program | 6387                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695                                                                                                              | 8590         |                     |                                     |                     |                           |                            |                  |
| California Clean Energy Jobs Act                   | 6230                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| Specialized Secondary                              | 7370                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| American Indian Early Childhood Education          | 7210                                                                                                                          | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue                            | All Other                                                                                                                     | 8590         | 0.00                | 0.00                                | 892.49              | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                                               |              | 213,680.00          | 213,680.00                          | 29,426.09           | 213,680.00                | 0.00                       | 0.0%             |

| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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                              | 0.00                   | 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                                 | 1,230.71               | 60,000.00                       | 0.00                             | 0.0%                   |
| Interest                                                 |                | 8660         | 42,000.00              | 42,000.00                                 | 25,880.43              | 42,000.00                       | 0.00                             | 0.0%                   |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Fees and Contracts                                       |                |              |                        |                                           |                        |                                 |                                  |                        |
| Adult Education Fees                                     |                | 8671         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Non-Resident Students                                    |                | 8672         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Interagency Services                                     |                | 8677         | 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                   | 0.00                                      | 12,293.10              | 49,368.00                       | 49,368.00                        | New                    |
| 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%                   |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>2,577,801.00</b>    | <b>2,577,801.00</b>                       | <b>39,404.24</b>       | <b>2,627,169.00</b>             | <b>49,368.00</b>                 | <b>1.9%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>20,674,306.00</b>   | <b>20,674,306.00</b>                      | <b>434,956.30</b>      | <b>20,693,709.00</b>            | <b>19,403.00</b>                 | <b>0.1%</b>            |

| 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        | 6,744,389.00                        | 1,325,748.73        | 7,181,460.00              | (437,071.00)               | -6.5%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 344,614.00          | 344,614.00                          | 123,627.39          | 451,335.00                | (106,721.00)               | -31.0%           |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 966,829.00          | 966,829.00                          | 331,723.32          | 995,166.00                | (28,337.00)                | -2.9%            |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 8,055,832.00        | 8,055,832.00                        | 1,781,099.44        | 8,627,961.00              | (572,129.00)               | -7.1%            |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 491,227.00          | 491,227.00                          | 106,246.82          | 458,694.00                | 32,533.00                  | 6.6%             |
| Classified Support Salaries                                 |                | 2200         | 1,001,775.00        | 1,001,775.00                        | 343,645.88          | 1,010,604.00              | (8,829.00)                 | -0.9%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 433,225.00          | 433,225.00                          | 147,046.20          | 441,139.00                | (7,914.00)                 | -1.8%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 765,259.00          | 765,259.00                          | 220,665.93          | 732,385.00                | 32,874.00                  | 4.3%             |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 2,691,486.00        | 2,691,486.00                        | 817,604.83          | 2,642,822.00              | 48,664.00                  | 1.8%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 1,313,570.00        | 1,313,570.00                        | 361,179.05          | 1,307,247.00              | 6,323.00                   | 0.5%             |
| PERS                                                        |                | 3201-3202    | 557,137.00          | 557,137.00                          | 171,086.81          | 563,492.00                | (6,355.00)                 | -1.1%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 324,350.00          | 324,350.00                          | 93,852.47           | 320,928.00                | 3,422.00                   | 1.1%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,775,752.00        | 1,775,752.00                        | 459,637.91          | 1,755,091.00              | 20,661.00                  | 1.2%             |
| Unemployment Insurance                                      |                | 3501-3502    | 5,278.00            | 5,278.00                            | 1,549.79            | 5,528.00                  | (250.00)                   | -4.7%            |
| Workers' Compensation                                       |                | 3601-3602    | 109,310.00          | 109,310.00                          | 32,406.78           | 114,981.00                | (5,671.00)                 | -5.2%            |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 39,167.57           | 133,658.00                | (133,658.00)               | 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                                    |                |              | 4,085,397.00        | 4,085,397.00                        | 1,158,880.38        | 4,200,925.00              | (115,528.00)               | -2.8%            |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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          | 119,000.00                          | 93,261.53           | 129,000.00                | (10,000.00)                | -8.4%            |
| Materials and Supplies                                      |                | 4300         | 584,382.00          | 584,382.00                          | 488,314.26          | 546,461.00                | 37,921.00                  | 6.5%             |
| Noncapitalized Equipment                                    |                | 4400         | 207,000.00          | 207,000.00                          | 265,000.75          | 281,754.00                | (74,754.00)                | -36.1%           |
| Food                                                        |                | 4700         | 48,000.00           | 48,000.00                           | 0.00                | 48,000.00                 | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 958,382.00          | 958,382.00                          | 846,576.54          | 1,005,215.00              | (46,833.00)                | -4.9%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| 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                          | 10,796.08           | 109,800.00                | 0.00                       | 0.0%             |
| Dues and Memberships                                        |                | 5300         | 36,000.00           | 36,000.00                           | 42,339.57           | 36,000.00                 | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 134,500.00          | 134,500.00                          | 139,203.00          | 139,203.00                | (4,703.00)                 | -3.5%            |
| Operations and Housekeeping Services                        |                | 5500         | 578,370.00          | 578,370.00                          | 139,934.01          | 578,370.00                | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 120,748.00          | 120,748.00                          | 31,200.51           | 127,248.00                | (6,500.00)                 | -5.4%            |
| 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        | 1,204,614.00                        | 225,029.61          | 1,228,505.00              | (23,891.00)                | -2.0%            |
| Communications                                              |                | 5900         | 111,800.00          | 111,800.00                          | 20,212.19           | 111,800.00                | 0.00                       | 0.0%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 2,295,832.00        | 2,295,832.00                        | 608,714.97          | 2,330,926.00              | (35,094.00)                | -1.5%            |

| Description                                                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--------------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CAPITAL OUTLAY</b>                                                                      |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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<br>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%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition                                                                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition for Instruction Under Interdistrict<br>Attendance Agreements                       |                | 7110         | 70,000.00              | 70,000.00                                 | 0.00                   | 70,000.00                       | 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<br>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<br>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                                  | 0.00                   | 5,779.00                        | 0.00                             | 0.0%                   |
| Other Debt Service - Principal                                                             |                | 7439         | 161,834.00             | 161,834.00                                | 0.00                   | 161,834.00                      | 0.00                             | 0.0%                   |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                                 |                |              | 237,613.00             | 237,613.00                                | 0.00                   | 237,613.00                      | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                           |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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          | 18,324,542.00                             | 5,234,238.19           | 19,045,462.00                   | (720,920.00)                     | -3.9%                  |

| 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>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%             |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>CONTRIBUTIONS</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | (2,789,429.00)      | (2,789,429.00)                      | 0.00                | (2,863,712.00)            | (74,283.00)                | 2.7%             |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | (2,789,429.00)      | (2,789,429.00)                      | 0.00                | (2,863,712.00)            | (74,283.00)                | 2.7%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                           |                |              | (2,380,029.00)      | (2,380,029.00)                      | 0.00                | (2,454,312.00)            | (74,283.00)                | 3.1%             |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 251,039.00          | 251,039.00                          | 300,739.00          | 625,082.00                | 374,043.00                 | 149.0%           |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 1,016,326.00        | 1,016,326.00                        | 141,235.11          | 1,131,685.00              | 115,359.00                 | 11.4%            |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 2,770,281.00        | 2,770,281.00                        | 0.00                | 2,770,281.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 4,037,646.00        | 4,037,646.00                        | 441,974.11          | 4,527,048.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 2,551,792.00        | 2,551,792.00                        | 783,043.72          | 2,473,082.00              | 78,710.00                  | 3.1%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 756,380.00          | 756,380.00                          | 247,413.76          | 882,986.00                | (126,606.00)               | -16.7%           |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 2,147,166.00        | 2,147,166.00                        | 367,130.93          | 2,187,043.00              | (39,877.00)                | -1.9%            |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 188,837.00          | 188,837.00                          | 49,230.62           | 173,344.00                | 15,493.00                  | 8.2%             |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 796,900.00          | 796,900.00                          | 281,626.55          | 1,101,070.00              | (304,170.00)               | -38.2%           |
| 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<br>7400-7499 | 386,000.00          | 386,000.00                          | 82,737.00           | 386,000.00                | 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                                                                                        |                |                        | 6,827,075.00        | 6,827,075.00                        | 1,811,182.58        | 7,203,525.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (2,789,429.00)      | (2,789,429.00)                      | (1,369,208.47)      | (2,676,477.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses                                                                                         |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources                                                                                                    |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses                                                                                                       |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions                                                                                              |                | 8980-8999              | 2,789,429.00        | 2,789,429.00                        | 0.00                | 2,863,712.00              | 74,283.00                  | 2.7%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 2,789,429.00        | 2,789,429.00                        | 0.00                | 2,863,712.00              |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                | 0.00                                | (1,369,208.47)      | 187,235.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 587,409.56          | 587,409.56                          |                     | 579,163.65                | (8,245.91)                 | -1.4%            |
| 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          | 587,409.56                          |                     | 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          | 587,409.56                          |                     | 579,163.65                |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 587,409.56          | 587,409.56                          |                     | 766,398.65                |                            |                  |
| 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          | 587,409.56                          |                     | 766,398.65                |                            |                  |
| c) Committed                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                          |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned                                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                          |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |

| Description                                            | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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<br>Fund (ERAF)          |                | 8045         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Community Redevelopment Funds<br>(SB 617/699/1992)     |                | 8047         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Penalties and Interest from<br>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<br>(50%) Adjustment                     |                | 8089         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Subtotal, LCFF Sources                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| <b>LCFF Transfers</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                        |
| Unrestricted LCFF<br>Transfers - Current Year          | 0000           | 8091         |                        |                                           |                        |                                 |                                  |                        |
| All Other LCFF<br>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%                   |
| <b>FEDERAL REVENUE</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Title I, Part A, Basic                                 | 3010           | 8290         | 96,196.00              | 96,196.00                                 | 11,774.00              | 96,196.00                       | 0.00                             | 0.0%                   |
| Title I, Part D, Local Delinquent<br>Programs          | 3025           | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Title II, Part A, Supporting Effective<br>Instruction  | 4035           | 8290         | 20,500.00              | 20,500.00                                 | 0.00                   | 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                | 0.00                                | 288,965.00          | 374,043.00                | 374,043.00                 | New              |
| TOTAL, FEDERAL REVENUE                             |                                                                                                                               |              | 251,039.00          | 251,039.00                          | 300,739.00          | 625,082.00                | 374,043.00                 | 149.0%           |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| 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           | 61,673.00                 | 0.00                       | 0.0%             |
| Tax Relief Subventions Restricted Levies - Other   |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                                               | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                                               | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                                               | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                                          | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                      | 6030                                                                                                                          | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career Technical Education Incentive Grant Program | 6387                                                                                                                          | 8590         | 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          | 954,653.00                          | 110,318.00          | 1,070,012.00              | 115,359.00                 | 12.1%            |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                                               |              | 1,016,326.00        | 1,016,326.00                        | 141,235.11          | 1,131,685.00              | 115,359.00                 | 11.4%            |

| 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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                          | 0.00                | 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                        | 0.00                | 2,770,281.00              | 0.00                       | 0.0%             |
| TOTAL, REVENUES                                          |                |              | 4,037,646.00        | 4,037,646.00                        | 441,974.11          | 4,527,048.00              | 489,402.00                 | 12.1%            |

| 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 2,119,891.00        | 2,119,891.00                        | 652,974.81          | 2,035,703.00              | 84,188.00                  | 4.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 262,303.00          | 262,303.00                          | 70,754.79           | 259,436.00                | 2,867.00                   | 1.1%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 169,598.00          | 169,598.00                          | 59,314.12           | 177,943.00                | (8,345.00)                 | -4.9%            |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 2,551,792.00        | 2,551,792.00                        | 783,043.72          | 2,473,082.00              | 78,710.00                  | 3.1%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 451,969.00          | 451,969.00                          | 121,642.36          | 505,510.00                | (53,541.00)                | -11.8%           |
| Classified Support Salaries                                 |                | 2200         | 157,085.00          | 157,085.00                          | 75,015.20           | 225,207.00                | (68,122.00)                | -43.4%           |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 64,380.00           | 64,380.00                           | 22,085.88           | 66,258.00                 | (1,878.00)                 | -2.9%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 82,946.00           | 82,946.00                           | 28,670.32           | 86,011.00                 | (3,065.00)                 | -3.7%            |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 756,380.00          | 756,380.00                          | 247,413.76          | 882,986.00                | (126,606.00)               | -16.7%           |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 1,359,817.00        | 1,359,817.00                        | 112,832.40          | 1,351,568.00              | 8,249.00                   | 0.6%             |
| PERS                                                        |                | 3201-3202    | 156,528.00          | 156,528.00                          | 50,448.49           | 174,992.00                | (18,464.00)                | -11.8%           |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 90,787.00           | 90,787.00                           | 27,694.32           | 96,940.00                 | (6,153.00)                 | -6.8%            |
| Health and Welfare Benefits                                 |                | 3401-3402    | 506,309.00          | 506,309.00                          | 165,862.33          | 526,970.00                | (20,661.00)                | -4.1%            |
| Unemployment Insurance                                      |                | 3501-3502    | 1,607.00            | 1,607.00                            | 473.55              | 1,692.00                  | (85.00)                    | -5.3%            |
| Workers' Compensation                                       |                | 3601-3602    | 32,118.00           | 32,118.00                           | 9,819.84            | 34,881.00                 | (2,763.00)                 | -8.6%            |
| 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                                    |                |              | 2,147,166.00        | 2,147,166.00                        | 367,130.93          | 2,187,043.00              | (39,877.00)                | -1.9%            |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                | 2,036.90            | 0.00                      | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 178,837.00          | 178,837.00                          | 47,193.72           | 172,344.00                | 6,493.00                   | 3.6%             |
| Noncapitalized Equipment                                    |                | 4400         | 10,000.00           | 10,000.00                           | 0.00                | 1,000.00                  | 9,000.00                   | 90.0%            |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 188,837.00          | 188,837.00                          | 49,230.62           | 173,344.00                | 15,493.00                  | 8.2%             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| 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                            | 0.00                | 9,000.00                  | 0.00                       | 0.0%             |
| Dues and Memberships                                        |                | 5300         | 2,000.00            | 2,000.00                            | 1,417.00            | 2,000.00                  | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 121,490.00          | 121,490.00                          | 58,197.37           | 158,475.00                | (36,985.00)                | -30.4%           |
| 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          | 664,410.00                          | 222,012.18          | 931,595.00                | (267,185.00)               | -40.2%           |
| Communications                                              |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 796,900.00          | 796,900.00                          | 281,626.55          | 1,101,070.00              | (304,170.00)               | -38.2%           |

| Description                                                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--------------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CAPITAL OUTLAY</b>                                                                      |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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<br>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%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition                                                                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition for Instruction Under Interdistrict<br>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<br>Payments to Districts or Charter Schools |                | 7141         | 6,000.00               | 6,000.00                                  | 0.00                   | 6,000.00                        | 0.00                             | 0.0%                   |
| Payments to County Offices                                                                 |                | 7142         | 200,000.00             | 200,000.00                                | 24,270.00              | 200,000.00                      | 0.00                             | 0.0%                   |
| Payments to JPAs                                                                           |                | 7143         | 180,000.00             | 180,000.00                                | 58,467.00              | 180,000.00                      | 0.00                             | 0.0%                   |
| Transfers of Pass-Through Revenues<br>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<br>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<br>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                                | 82,737.00              | 386,000.00                      | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                           |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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           | 6,827,075.00                              | 1,811,182.58           | 7,203,525.00                    | (376,450.00)                     | -5.5%                  |

| Description                                                      | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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%             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 2,789,429.00        | 2,789,429.00                        | 0.00                | 2,863,712.00              | 74,283.00                  | 2.7%             |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                         |                |              | 2,789,429.00        | 2,789,429.00                        | 0.00                | 2,863,712.00              | 74,283.00                  | 2.7%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                              |                |              | 2,789,429.00        | 2,789,429.00                        | 0.00                | 2,863,712.00              | (74,283.00)                | 2.7%             |

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

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 17,882,825.00       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 251,039.00          | 251,039.00                          | 300,739.00          | 625,082.00                | 374,043.00                 | 149.0%           |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 1,230,006.00        | 1,230,006.00                        | 170,661.20          | 1,345,365.00              | 115,359.00                 | 9.4%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 5,348,082.00        | 5,348,082.00                        | 39,404.24           | 5,397,450.00              | 49,368.00                  | 0.9%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 24,711,952.00       | 24,711,952.00                       | 876,930.41          | 25,220,757.00             |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 10,607,624.00       | 10,607,624.00                       | 2,564,143.16        | 11,101,043.00             | (493,419.00)               | -4.7%            |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 3,447,866.00        | 3,447,866.00                        | 1,065,018.59        | 3,525,808.00              | (77,942.00)                | -2.3%            |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 6,232,563.00        | 6,232,563.00                        | 1,526,011.31        | 6,387,968.00              | (155,405.00)               | -2.5%            |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 1,147,219.00        | 1,147,219.00                        | 895,807.16          | 1,178,559.00              | (31,340.00)                | -2.7%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 3,092,732.00        | 3,092,732.00                        | 890,341.52          | 3,431,996.00              | (339,264.00)               | -11.0%           |
| 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<br>7400-7499 | 623,613.00          | 623,613.00                          | 82,737.00           | 623,613.00                | 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                                                                                        |                |                        | 25,151,617.00       | 25,151,617.00                       | 7,045,420.77        | 26,248,987.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (439,665.00)        | (439,665.00)                        | (6,168,490.36)      | (1,028,230.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 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 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (30,265.00)         | (30,265.00)                         | (6,168,490.36)      | (618,830.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 7,952,171.69        | 7,952,171.69                        |                     | 8,909,956.55              | 957,784.86                 | 12.0%            |
| 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        | 7,952,171.69                        |                     | 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        | 7,952,171.69                        |                     | 8,909,956.55              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 7,921,906.69        | 7,921,906.69                        |                     | 8,291,126.55              |                            |                  |
| 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          | 587,409.56                          |                     | 766,398.65                |                            |                  |
| 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        | 6,282,537.13                        |                     | 6,472,767.90              |                            |                  |
| 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 50,395.00           | 50,395.00                           | 0.00                | 50,395.00                 | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 235,980.00          | 235,980.00                          | 65,466.00           | 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           | 73,060.00                           | 0.00                | 71,525.00                 | (1,535.00)                 | -2.1%            |
| 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       | 17,192,276.00                       | 0.00                | 17,144,286.00             | (47,990.00)                | -0.3%            |
| Unsecured Roll Taxes                                   |                | 8042         | 331,114.00          | 331,114.00                          | 292,415.55          | 336,988.00                | 5,874.00                   | 1.8%             |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 8,244.42            | 13,686.00                 | 13,686.00                  | New              |
| 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       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 17,882,825.00                       | 366,125.97          | 17,852,860.00             | (29,965.00)                | -0.2%            |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title I, Part A, Basic                                 | 3010           | 8290         | 96,196.00           | 96,196.00                           | 11,774.00           | 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                           | 0.00                | 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                | 0.00                                | 288,965.00          | 374,043.00                | 374,043.00                 | New              |
| TOTAL, FEDERAL REVENUE                             |                                                                                                                               |              | 251,039.00          | 251,039.00                          | 300,739.00          | 625,082.00                | 374,043.00                 | 149.0%           |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| 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                           | 0.00                | 37,969.00                 | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |                                                                                                                               | 8560         | 237,384.00          | 237,384.00                          | 59,450.71           | 237,384.00                | 0.00                       | 0.0%             |
| Tax Relief Subventions                             |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |                                                                                                                               |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                                               | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                                               | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                                               | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                                          | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                      | 6030                                                                                                                          | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career Technical Education Incentive Grant Program | 6387                                                                                                                          | 8590         | 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          | 954,653.00                          | 111,210.49          | 1,070,012.00              | 115,359.00                 | 12.1%            |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                                               |              | 1,230,006.00        | 1,230,006.00                        | 170,661.20          | 1,345,365.00              | 115,359.00                 | 9.4%             |

| 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) |
|----------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                  |
| 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                        | 0.00                | 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                           | 1,230.71            | 60,000.00                 | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 42,000.00            | 42,000.00                           | 25,880.43           | 42,000.00                 | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                      |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 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         | 2,000,000.00                        | 12,293.10           | 2,049,368.00              | 49,368.00                  | 2.5%             |
| Tuition                                                  |                | 8710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 770,281.00           | 770,281.00                          | 0.00                | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>5,348,082.00</b>  | <b>5,348,082.00</b>                 | <b>39,404.24</b>    | <b>5,397,450.00</b>       | <b>49,368.00</b>           | <b>0.9%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>24,711,952.00</b> | <b>24,711,952.00</b>                | <b>876,930.41</b>   | <b>25,220,757.00</b>      | <b>508,805.00</b>          | <b>2.1%</b>      |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 8,864,280.00        | 8,864,280.00                        | 1,978,723.54        | 9,217,163.00              | (352,883.00)               | -4.0%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 606,917.00          | 606,917.00                          | 194,382.18          | 710,771.00                | (103,854.00)               | -17.1%           |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 1,136,427.00        | 1,136,427.00                        | 391,037.44          | 1,173,109.00              | (36,682.00)                | -3.2%            |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 10,607,624.00       | 10,607,624.00                       | 2,564,143.16        | 11,101,043.00             | (493,419.00)               | -4.7%            |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 943,196.00          | 943,196.00                          | 227,889.18          | 964,204.00                | (21,008.00)                | -2.2%            |
| Classified Support Salaries                                 |                | 2200         | 1,158,860.00        | 1,158,860.00                        | 418,661.08          | 1,235,811.00              | (76,951.00)                | -6.6%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 497,605.00          | 497,605.00                          | 169,132.08          | 507,397.00                | (9,792.00)                 | -2.0%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 848,205.00          | 848,205.00                          | 249,336.25          | 818,396.00                | 29,809.00                  | 3.5%             |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 3,447,866.00        | 3,447,866.00                        | 1,065,018.59        | 3,525,808.00              | (77,942.00)                | -2.3%            |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 2,673,387.00        | 2,673,387.00                        | 474,011.45          | 2,658,815.00              | 14,572.00                  | 0.5%             |
| PERS                                                        |                | 3201-3202    | 713,665.00          | 713,665.00                          | 221,535.30          | 738,484.00                | (24,819.00)                | -3.5%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 415,137.00          | 415,137.00                          | 121,546.79          | 417,868.00                | (2,731.00)                 | -0.7%            |
| Health and Welfare Benefits                                 |                | 3401-3402    | 2,282,061.00        | 2,282,061.00                        | 625,500.24          | 2,282,061.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 6,885.00            | 6,885.00                            | 2,023.34            | 7,220.00                  | (335.00)                   | -4.9%            |
| Workers' Compensation                                       |                | 3601-3602    | 141,428.00          | 141,428.00                          | 42,226.62           | 149,862.00                | (8,434.00)                 | -6.0%            |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 39,167.57           | 133,658.00                | (133,658.00)               | 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                                    |                |              | 6,232,563.00        | 6,232,563.00                        | 1,526,011.31        | 6,387,968.00              | (155,405.00)               | -2.5%            |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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          | 119,000.00                          | 95,298.43           | 129,000.00                | (10,000.00)                | -8.4%            |
| Materials and Supplies                                      |                | 4300         | 763,219.00          | 763,219.00                          | 535,507.98          | 718,805.00                | 44,414.00                  | 5.8%             |
| Noncapitalized Equipment                                    |                | 4400         | 217,000.00          | 217,000.00                          | 265,000.75          | 282,754.00                | (65,754.00)                | -30.3%           |
| Food                                                        |                | 4700         | 48,000.00           | 48,000.00                           | 0.00                | 48,000.00                 | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,147,219.00        | 1,147,219.00                        | 895,807.16          | 1,178,559.00              | (31,340.00)                | -2.7%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| 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                          | 10,796.08           | 118,800.00                | 0.00                       | 0.0%             |
| Dues and Memberships                                        |                | 5300         | 38,000.00           | 38,000.00                           | 43,756.57           | 38,000.00                 | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 134,500.00          | 134,500.00                          | 139,203.00          | 139,203.00                | (4,703.00)                 | -3.5%            |
| Operations and Housekeeping Services                        |                | 5500         | 578,370.00          | 578,370.00                          | 139,934.01          | 578,370.00                | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 242,238.00          | 242,238.00                          | 89,397.88           | 285,723.00                | (43,485.00)                | -18.0%           |
| 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         | 1,869,024.00        | 1,869,024.00                        | 447,041.79          | 2,160,100.00              | (291,076.00)               | -15.6%           |
| Communications                                              |                | 5900         | 111,800.00          | 111,800.00                          | 20,212.19           | 111,800.00                | 0.00                       | 0.0%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 3,092,732.00        | 3,092,732.00                        | 890,341.52          | 3,431,996.00              | (339,264.00)               | -11.0%           |

| 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) |
|-------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                   |                | 7110         | 70,000.00           | 70,000.00                           | 0.00                | 70,000.00                 | 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 to Districts or Charter Schools      |                | 7141         | 6,000.00            | 6,000.00                            | 0.00                | 6,000.00                  | 0.00                       | 0.0%             |
| Payments to County Offices                                                          |                | 7142         | 200,000.00          | 200,000.00                          | 24,270.00           | 200,000.00                | 0.00                       | 0.0%             |
| Payments to JPAs                                                                    |                | 7143         | 180,000.00          | 180,000.00                          | 58,467.00           | 180,000.00                | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                  |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                   |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                             |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                   | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                             | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                   | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                   | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                             | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                                   | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                                 |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                               |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                             |                | 7438         | 5,779.00            | 5,779.00                            | 0.00                | 5,779.00                  | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                      |                | 7439         | 161,834.00          | 161,834.00                          | 0.00                | 161,834.00                | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                          |                |              | 623,613.00          | 623,613.00                          | 82,737.00           | 623,613.00                | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 25,151,617.00                       | 7,045,420.77        | 26,248,987.00             | (1,097,370.00)             | -4.4%            |

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

| Description                                                   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>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%             |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>CONTRIBUTIONS</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (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 |
| 3220                      | Coronavirus Relief Fund: Learning Loss Mitig    | 277,000.00            |
| 3310                      | Special Ed: IDEA Basic Local Assistance En      | 65,856.00             |
| 4035                      | ESSA: Title II, Part A, Supporting Effective Ir | 65.00                 |
| 4203                      | ESSA: Title III, English Learner Student Prog   | 888.00                |
| 6230                      | California Clean Energy Jobs Act                | 62,362.81             |
| 6300                      | Lottery: Instructional Materials                | 155,126.94            |
| 6500                      | Special Education                               | 11,199.73             |
| 6512                      | Special Ed: Mental Health Services              | 49.00                 |
| 7311                      | Classified School Employee Professional De      | 8,666.00              |
| 7388                      | SB 117 COVID-19 LEA Response Funds              | 22,682.00             |
| 7510                      | Low-Performing Students Block Grant             | 55,115.47             |
| 8150                      | Ongoing & Major Maintenance Account (RM,        | 0.39                  |
| 9010                      | Other Restricted Local                          | 107,387.31            |
| Total, Restricted Balance |                                                 | 766,398.65            |



# REED UNION SCHOOL DISTRICT

## **District Fund Forms As of October 31, 2020**

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

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

| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (24,108.00)            | (24,108.00)                               | 134.11                 | (24,108.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 25,283.11              | 25,283.11                                 |                        | 33,377.00                       | 8,093.89                         | 32.0%                            |
| 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              | 25,283.11                                 |                        | 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              | 25,283.11                                 |                        | 33,377.00                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,175.11               | 1,175.11                                  |                        | 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               | 1,175.11                                  |                        | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EXPENDITURES</b>                                     |                |              | 25,158.00              | 25,158.00                                 | 0.00                   | 25,158.00                       |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| <b>Resource</b>           | <b>Description</b> | <b>2020/21<br/>Projected Year Totals</b> |
|---------------------------|--------------------|------------------------------------------|
| Total, Restricted Balance |                    | 0.00                                     |

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 61,100.00              | 61,100.00                                 | 17,153.89              | 61,100.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 61,100.00              | 61,100.00                                 | 17,153.89              | 61,100.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 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                                 | 4,720.00               | 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,<br>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                                | 4,720.00               | 119,606.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (58,506.00)            | (58,506.00)                               | 12,433.89              | (58,506.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Interfund Transfers                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Transfers In                                                                                                       |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses                                                                                                 |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses                                                                                                               |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions                                                                                                      |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (58,506.00)            | (58,506.00)                               | 12,433.89              | (58,506.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 339,568.47             | 339,568.47                                |                        | 449,536.70                      | 109,968.23                       | 32.4%                            |
| 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             | 339,568.47                                |                        | 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             | 339,568.47                                |                        | 449,536.70                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 281,062.47             | 281,062.47                                |                        | 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             | 117,600.00                                |                        | 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             | 163,462.47                                |                        | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>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<br>Mitigation/Developer Fees                |                | 8681         | 58,800.00              | 58,800.00                                 | 15,327.20              | 58,800.00                       | 0.00                             | 0.0%                             |
| Other Local Revenue<br>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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 61,100.00              | 61,100.00                                 | 17,153.89              | 61,100.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                         |                |              | 61,100.00              | 61,100.00                                 | 17,153.89              | 61,100.00                       |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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                                 | 4,720.00               | 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                                 | 4,720.00               | 94,412.00                       | 0.00                             | 0.0%                             |

| Description                                                                        | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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                                | 4,720.00               | 119,606.00                      |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds                                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Disposal of<br>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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description            | 2020/21<br>Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010                      | Other Restricted Local | 115,857.10                       |
| Total, Restricted Balance |                        | 115,857.10                       |

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 707,951.00             | 707,951.00                                | 209,738.30             | 707,951.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 707,951.00             | 707,951.00                                | 209,738.30             | 707,951.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 102,500.00             | 102,500.00                                | 3,013.46               | 102,500.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 193,625.00             | 193,625.00                                | 40,497.24              | 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,<br>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                                | 43,510.70              | 296,125.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 411,826.00             | 411,826.00                                | 166,227.60             | 411,826.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Interfund Transfers                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Transfers In                                                                                                       |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,426.00               | 2,426.00                                  | 166,227.60             | 2,426.00                        |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,468,540.07           | 2,468,540.07                              |                        | 2,409,973.56                    | (58,566.51)                      | -2.4%                            |
| 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           | 2,468,540.07                              |                        | 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           | 2,468,540.07                              |                        | 2,409,973.56                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,470,966.07           | 2,470,966.07                              |                        | 2,412,399.56                    |                                  |                                  |
| 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           | 2,470,966.07                              |                        | 2,412,399.56                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Local Revenue                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>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                                | 199,701.37             | 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                                | 209,738.30             | 707,951.00                      | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                                |                |              | 707,951.00             | 707,951.00                                | 209,738.30             | 707,951.00                      |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 101,500.00                      | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 102,500.00             | 102,500.00                                | 3,013.46               | 102,500.00                      | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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                                 | 6,524.56               | 97,700.00                       | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 52,750.00              | 52,750.00                                 | 2,695.00               | 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                                 | 30,639.00              | 40,175.00                       | 0.00                             | 0.0%                             |
| Communications                                              |                | 5900         | 3,000.00               | 3,000.00                                  | 638.68                 | 3,000.00                        | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 193,625.00             | 193,625.00                                | 40,497.24              | 193,625.00                      | 0.00                             | 0.0%                             |

| Description                                                                        | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Transfers Out                                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>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                                | 43,510.70              | 296,125.00                      |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: General Fund/CSSF                                             |                | 7612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds                                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Disposal of<br>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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (409,400.00)           | (409,400.00)                              | 0.00                   | (409,400.00)                    |                                  |                                  |

| Resource                  | Description | 2020/21<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             | 0.00                             |



# REED UNION SCHOOL DISTRICT

## **General Fund Supplemental Forms As of October 31, 2020**

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

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

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: Dec. 15, 2020

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 budget adoption. | X   |         |

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

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

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

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

| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name)    |           | Beginning<br>Balances<br>(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           |                | 77,000.00    |              | 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<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                |                |              |                |                |              |              |                |

| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name)        | Object    | March          | April        | May          | June         | Accruals | Adjustments | TOTAL         | BUDGET        |
|-----------------------------------------------------------|-----------|----------------|--------------|--------------|--------------|----------|-------------|---------------|---------------|
| <b>A. BEGINNING CASH</b>                                  |           | 5,079,120.47   | 3,370,637.47 | 9,739,154.47 | 8,876,496.50 |          |             |               |               |
| <b>B. RECEIPTS</b>                                        |           |                |              |              |              |          |             |               |               |
| LCHF/Revenue Limit Sources                                |           |                |              |              |              |          |             |               |               |
| Principal Apportionment                                   | 8010-8019 | 0.00           | 77,000.00    | 0.00         | 55,375.00    |          |             | 286,375.00    | 286,375.00    |
| 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         | 143,158.00   |          |             | 625,082.00    | 625,082.00    |
| Other State Revenue                                       | 8300-8599 | 0.00           | 0.00         | 0.00         | 118,273.29   |          |             | 1,345,365.00  | 1,345,365.00  |
| Other Local Revenue                                       | 8600-8799 | 250,000.00     | 500,000.00   | 425,000.00   | 1,075,080.00 |          |             | 5,397,450.00  | 5,397,450.00  |
| 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          |
| <b>TOTAL RECEIPTS</b>                                     |           | 600,000.00     | 8,677,000.00 | 1,445,825.03 | 1,391,886.29 | 0.00     | 0.00        | 25,630,157.00 | 25,630,157.00 |
| <b>C. DISBURSEMENTS</b>                                   |           |                |              |              |              |          |             |               |               |
| Certificated Salaries                                     | 1000-1999 | 1,018,684.00   | 1,018,684.00 | 1,018,684.00 | 1,018,690.00 |          |             | 11,101,043.00 | 11,101,043.00 |
| Classified Salaries                                       | 2000-2999 | 307,488.00     | 307,488.00   | 307,488.00   | 307,492.00   |          |             | 3,525,808.00  | 3,525,808.00  |
| Employee Benefits                                         | 3000-3999 | 627,811.00     | 627,811.00   | 627,811.00   | 627,812.00   |          |             | 6,387,968.00  | 6,387,968.00  |
| Books and Supplies                                        | 4000-4999 | 18,500.00      | 18,500.00    | 18,500.00    | 19,064.00    |          |             | 1,178,559.00  | 1,178,559.00  |
| Services                                                  | 5000-5999 | 336,000.00     | 336,000.00   | 336,000.00   | 336,340.00   |          |             | 3,431,996.00  | 3,431,996.00  |
| 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         | 0.00         |          |             | 623,613.00    | 623,613.00    |
| 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          |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 2,308,483.00   | 2,308,483.00 | 2,308,483.00 | 2,309,398.00 | 0.00     | 0.00        | 26,248,987.00 | 26,248,987.00 |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                |              |              |              |          |             |               |               |
| 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          |
| <b>SUBTOTAL</b>                                           |           | 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          |
| <b>SUBTOTAL</b>                                           |           | 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          |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 0.00           | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 482,251.00    | 482,251.00    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | (1,708,483.00) | 6,368,517.00 | (862,657.97) | (917,511.71) | 0.00     | 0.00        | (156,579.00)  | (618,830.00)  |
| <b>F. ENDING CASH (A + E)</b>                             |           | 3,370,637.47   | 9,739,154.47 | 8,876,496.50 | 7,958,984.79 |          |             | 7,958,984.79  |               |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                |              |              |              |          |             | 7,958,984.79  |               |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

| Fiscal Year                   | Budget Adoption<br>Budget<br>(Form 01CS, Item 1A) | First Interim<br>Projected Year Totals<br>(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                                                                 |                |            |
| <b>Total ADA</b>              | <b>1,181.46</b>                                   | <b>1,181.46</b>                                                      | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2021-22) |                                                   |                                                                      |                |            |
| District Regular              | 1,169.00                                          | 1,169.00                                                             |                |            |
| Charter School                |                                                   |                                                                      |                |            |
| <b>Total ADA</b>              | <b>1,169.00</b>                                   | <b>1,169.00</b>                                                      | <b>0.0%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2022-23) |                                                   |                                                                      |                |            |
| District Regular              | 1,146.00                                          | 1,146.00                                                             |                |            |
| Charter School                |                                                   |                                                                      |                |            |
| <b>Total ADA</b>              | <b>1,146.00</b>                                   | <b>1,146.00</b>                                                      | <b>0.0%</b>    | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

| Fiscal Year                   | Budget Adoption<br>(Form 01CS, Item 3B) | Enrollment<br>First Interim<br>CBEDS/Projected | Percent Change | Status     |
|-------------------------------|-----------------------------------------|------------------------------------------------|----------------|------------|
| Current Year (2020-21)        |                                         |                                                |                |            |
| District Regular              | 1,218                                   | 1,218                                          |                |            |
| Charter School                |                                         |                                                |                |            |
| <b>Total Enrollment</b>       | <b>1,218</b>                            | <b>1,218</b>                                   | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2021-22) |                                         |                                                |                |            |
| District Regular              | 1,205                                   | 1,205                                          |                |            |
| Charter School                |                                         |                                                |                |            |
| <b>Total Enrollment</b>       | <b>1,205</b>                            | <b>1,205</b>                                   | <b>0.0%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2022-23) |                                         |                                                |                |            |
| District Regular              | 1,181                                   | 1,181                                          |                |            |
| Charter School                |                                         |                                                |                |            |
| <b>Total Enrollment</b>       | <b>1,181</b>                            | <b>1,181</b>                                   | <b>0.0%</b>    | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>(Form A1, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------|------------|
| Current Year (2020-21)        |                                                 |                                                         |                            |            |
| District Regular              | 1,181                                           | 1,218                                                   |                            |            |
| Charter School                | 0                                               |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,181</b>                                    | <b>1,218</b>                                            | <b>97.0%</b>               | <b>Met</b> |
| 1st Subsequent Year (2021-22) |                                                 |                                                         |                            |            |
| District Regular              | 1,169                                           | 1,205                                                   |                            |            |
| Charter School                |                                                 |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,169</b>                                    | <b>1,205</b>                                            | <b>97.0%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2022-23) |                                                 |                                                         |                            |            |
| District Regular              | 1,146                                           | 1,181                                                   |                            |            |
| Charter School                |                                                 |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,146</b>                                    | <b>1,181</b>                                            | <b>97.0%</b>               | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue                             |                      |                       |                |  |        |
|------------------------------------------|----------------------|-----------------------|----------------|--|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                      |                       |                |  |        |
| Budget Adoption                          |                      | First Interim         |                |  |        |
| Fiscal Year                              | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change |  | Status |
| Current Year (2020-21)                   | 17,882,825.00        | 17,852,860.00         | -0.2%          |  | 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 budget adoption 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<br>(Resources 0000-1999) |                                                    | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|-----------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)                                                                                                    | 3.0%                      | 3.0%                             | 3.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the<br/>greater of 3% or the district's reserve<br/>standard percentage):</b> | <b>81.0% to 87.0%</b>     | <b>81.0% to 87.0%</b>            | <b>81.0% to 87.0%</b>            |

### 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<br>(Resources 0000-1999)                      |                                                                                      | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |                                                                                      |         |
| Current Year (2020-21)        | 15,471,708.00                                                                      | 19,045,462.00                                                                        | 81.2%                                                                                | Met     |
| 1st Subsequent Year (2021-22) | 14,911,577.00                                                                      | 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 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 budget adoption.

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

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

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

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

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

| Object Range / Fiscal Year                                               | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------|----------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |                                                   |                                                                 |                |                                        |
| Current Year (2020-21)                                                   | 251,039.00                                        | 625,082.00                                                      | 149.0%         | Yes                                    |
| 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)

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.

|                                                                              |              |              |      |     |
|------------------------------------------------------------------------------|--------------|--------------|------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |      |     |
| Current Year (2020-21)                                                       | 1,230,006.00 | 1,345,365.00 | 9.4% | Yes |
| 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)

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

|                                                                              |              |              |      |    |
|------------------------------------------------------------------------------|--------------|--------------|------|----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |      |    |
| Current Year (2020-21)                                                       | 5,348,082.00 | 5,397,450.00 | 0.9% | 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)

|                                                                             |              |              |      |    |
|-----------------------------------------------------------------------------|--------------|--------------|------|----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |      |    |
| Current Year (2020-21)                                                      | 1,147,219.00 | 1,178,559.00 | 2.7% | No |
| 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)

|                                                                                                    |              |              |       |     |
|----------------------------------------------------------------------------------------------------|--------------|--------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |              |              |       |     |
| Current Year (2020-21)                                                                             | 3,092,732.00 | 3,431,996.00 | 11.0% | Yes |
| 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)

Services and Other Operating Expenditures include one-time expenditures related to COVID-19 safety measures.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year                                                                  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---------------------------------------------------------------------------------------------|---------------------------|----------------------------------------|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |                                        |                |         |
| Current Year (2020-21)                                                                      | 6,829,127.00              | 7,367,897.00                           | 7.9%           | Not 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     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |                                        |                |         |
| Current Year (2020-21)                                                                      | 4,239,951.00              | 4,610,555.00                           | 8.7%           | Not 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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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.

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

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

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

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

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

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

Services and Other Operating Expenditures include one-time expenditures related to COVID-19 safety measures.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

|                                                                                | Required Minimum<br>Contribution | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|--------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------|--------|
| 1. OMMA/RMA Contribution                                                       | 745,870.00                       | 793,340.00                                                                                            | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7) |                                  |                                                                                                       |        |

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

### 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<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |                                                                                                 |         |
| Current Year (2020-21)        | (806,065.00)                                                                               | 19,045,462.00                                                                                                         | 4.2%                                                                                            | 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<br>General Fund<br>Projected Year Totals |                                           |        |
|--------------------------------------------------------------|-------------------------------------------|--------|
| Fiscal Year                                                  | (Form 01I, Line F2 ) (Form MYPI, Line D2) | Status |
| Current Year (2020-21)                                       | 8,291,126.55                              | Met    |
| 1st Subsequent Year (2021-22)                                | 8,381,608.55                              | Met    |
| 2nd Subsequent Year (2022-23)                                | 8,434,121.55                              | 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<br>General Fund |                                  |        |
|-------------------------------------|----------------------------------|--------|
| Fiscal Year                         | (Form CASH, Line F, June Column) | Status |
| Current Year (2020-21)              | 7,958,984.79                     | 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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

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

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

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

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

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

No

|                                                                                                                             | Current Year<br>Projected Year Totals<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>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<br>Projected Year Totals<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 26,248,987.00                                      | 25,320,300.00                    | 25,659,024.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                                               | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 26,248,987.00                                      | 25,320,300.00                    | 25,659,024.00                    |
| 4. Reserve Standard Percentage Level                                                                | 3%                                                 | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)                                         | 787,469.61                                         | 759,609.00                       | 769,770.72                       |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with less than 1,001 ADA, else 0)        | 0.00                                               | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>787,469.61</b>                                  | <b>759,609.00</b>                | <b>769,770.72</b>                |

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

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4)                                                                                                 | Current Year<br>Projected Year Totals<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)                                                                        | 0.00                                               | 0.00                             |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(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<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)                                                                  | 0.00                                               | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00                                               | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)                                                                | 0.00                                               | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)                                                          | 0.00                                               | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)                                                                                                        | 1,049,960.00                                       | 1,029,188.00                     | 1,042,737.00                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)                                                            | 4.00%                                              | 4.06%                            | 4.06%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>                                                                                                       | <b>787,469.61</b>                                  | <b>759,609.00</b>                | <b>769,770.72</b>                |
| Status:                                                                                                                                                             | Met                                                | Met                              | Met                              |

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year                                                                           | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status |
|-----------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------|-------------------|------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |                                          |                                        |                   |                  |        |
| Current Year (2020-21)                                                                              | (2,789,429.00)                           | (2,863,712.00)                         | 2.7%              | 74,283.00        | 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    |
| <b>1b. Transfers In, General Fund *</b>                                                             |                                          |                                        |                   |                  |        |
| 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    |
| <b>1c. Transfers Out, General Fund *</b>                                                            |                                          |                                        |                   |                  |        |
| Current Year (2020-21)                                                                              | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2021-22)                                                                       | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2022-23)                                                                       | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

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

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



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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

| Budget Adoption<br>(Form 01CS, Item S7A) | First 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)

| Budget Adoption<br>(Form 01CS, Item S7A) | First 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 | 133,658.00 |
| 133,658.00 | 133,658.00 |
| 133,658.00 | 133,658.00 |

- 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

|  |  |
|--|--|
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4. Comments:

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## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

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)<br>(2019-20) | Current Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(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 budget adoption?

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

|  |
|--|
|  |
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7. Amount included for any tentative salary schedule increases

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

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

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

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

|  |  |  |
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**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

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

|                                                        | Prior Year (2nd Interim)<br>(2019-20) | Current Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 51.0                                  | 51.0                      | 51.0                             | 51.0                             |

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

|  |  |  |
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**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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

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

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

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

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)<br>(2019-20) | Current Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(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 budget adoption?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**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

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**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

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**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

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**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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

No

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

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)

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

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| 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                            | 26,248,987.00        |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All                                                                           | All                             | 1000-7999                            | 455,026.00           |
| C. Less state and local expenditures not allowed for MOE:<br>(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           | 167,613.00           |
| 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<br>(Sum lines C1 through C9)                  |                                                                               |                                 |                                      | 167,613.00           |
| D. Plus additional MOE expenditures:                                                                                 |                                                                               |                                 |                                      |                      |
| 1. Expenditures to cover deficits for food services<br>(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<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |                                                                               |                                 |                                      | 25,626,348.00        |

| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                                                            |               | 2020-21<br>Annual ADA/<br>Exps. Per ADA |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
| A. Average Daily Attendance<br>(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)                                                                                                                                                                                                                                                                      |               | 21,690.41                               |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>                                                                                                                                                                                                                     |               |                                         |
|                                                                                                                                                                                                                                                                                                                              | <b>Total</b>  | <b>Per ADA</b>                          |
| 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)                                                                                                                                                                                                                                                                        | 25,626,348.00 | 21,690.41                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)                                                                                                                                                                                                                                           | 0.00          | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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) 1,073,849.00
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) 19,807,312.00

#### 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) 5.42%

### 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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 1,013,298.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 680,390.00   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)                                                            | 0.00         |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)                                                                   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 176,709.51   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)                                                                                                                        | 1,870,397.51 |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                         | 337,558.22   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                              | 2,207,955.73 |

**B. Base Costs**

|                                                                                                                                                                                                                                                                   |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                               | 16,252,075.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                              | 2,817,359.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                   | 623,875.00    |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 321.00        |
| 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,<br>minus Part III, Line A4)                                                                                                                                                                  | 723,675.00    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)                                                                                                                                         | 45,000.00     |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>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)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00          |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                             | 3,083,613.49  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)                                                                                                                                                                           | 23,545,918.49 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|                                                                                                               |       |
|---------------------------------------------------------------------------------------------------------------|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19) | 7.94% |
|---------------------------------------------------------------------------------------------------------------|-------|

**D. Preliminary Proposed Indirect Cost Rate**

|                                                                                                                                                                                     |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| (For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> )<br>(Line A10 divided by Line B19) | 9.38% |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|

#### 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.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u>1,870,397.51</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |
| 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>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                       |
| 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>337,558.22</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>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <u>337,558.22</u>     |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |
| 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>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>337,558.22</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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 17,852,860.00                        | 1.13%                      | 18,054,748.00          | 0.96%                      | 18,228,390.00          |
| 2. Federal Revenues                                                                                         | 8100-8299            | 625,082.00                           | -59.84%                    | 251,039.00             | 0.00%                      | 251,039.00             |
| 3. Other State Revenues                                                                                     | 8300-8599            | 1,345,365.00                         | -6.81%                     | 1,253,716.00           | 1.95%                      | 1,278,169.00           |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 5,397,450.00                         | 0.82%                      | 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)                                                                            |                      | 25,630,157.00                        | -0.86%                     | 25,410,782.00          | 1.18%                      | 25,711,537.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 11,101,043.00          |                            | 10,666,215.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 226,610.00             |                            | 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            | 11,101,043.00                        | -3.92%                     | 10,666,215.00          | 1.41%                      | 10,816,334.00          |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 3,525,808.00           |                            | 3,478,777.00           |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 79,575.00              |                            | 31,375.00              |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (126,606.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 3,525,808.00                         | -1.33%                     | 3,478,777.00           | 0.90%                      | 3,510,152.00           |
| 3. Employee Benefits                                                                                        | 3000-3999            | 6,387,968.00                         | -1.67%                     | 6,281,590.00           | 1.16%                      | 6,354,158.00           |
| 4. Books and Supplies                                                                                       | 4000-4999            | 1,178,559.00                         | -2.06%                     | 1,154,332.00           | 1.73%                      | 1,174,302.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 3,431,996.00                         | -9.33%                     | 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 | 623,613.00                           | 0.62%                      | 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)                                                                           |                      | 26,248,987.00                        | -3.54%                     | 25,320,300.00          | 1.34%                      | 25,659,024.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (618,830.00)                         |                            | 90,482.00              |                            | 52,513.00              |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                          |                      | 8,909,956.55                         |                            | 8,291,126.55           |                            | 8,381,608.55           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 8,291,126.55                         |                            | 8,381,608.55           |                            | 8,434,121.55           |
| 3. Components of Ending Fund Balance (Form 011)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 2,000.00                             |                            | 2,000.00               |                            | 2,000.00               |
| b. Restricted                                                                                               | 9740                 | 766,398.65                           |                            | 766,398.65             |                            | 766,398.65             |
| 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                 | 6,472,767.90                         |                            | 6,584,021.90           |                            | 6,622,985.90           |
| 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                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance                                                                  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)                                                                          |                      | 8,291,126.55                         |                            | 8,381,608.55           |                            | 8,434,121.55           |

| Description                                                                                                                                                                                        | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>                                                                                                                                        |              |                                      |                            |                        |                            |                        |
| 1. General Fund                                                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                      | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                              | 9789         | 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         |                                      |                            | 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)                                                                                                                                    |              | 1,049,960.00                         |                            | 1,029,188.00           |                            | 1,042,737.00           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                                                                                                             |              | 4.00%                                |                            | 4.06%                  |                            | 4.06%                  |
| <b>F. RECOMMENDED RESERVES</b>                                                                                                                                                                     |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                                                                                                                                       |              |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                           |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                      | 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)                                                                                                                                                |              | 26,248,987.00                        |                            | 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)                                                                                                                            |              | 26,248,987.00                        |                            | 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)                                                                                                                                              |              | 787,469.61                           |                            | 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)                                                                                                                                                   |              | 787,469.61                           |                            | 759,609.00             |                            | 769,770.72             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                   |              | YES                                  |                            | YES                    |                            | YES                    |

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

| Description                                            | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--------------------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                                        | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                        |                                         |                                 |                               |
| 011 GENERAL FUND                                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 409,400.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 081 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 111 ADULT EDUCATION FUND                               |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 121 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                        | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 211 BUILDING FUND                                      |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 251 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 409,400.00                              |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 511 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 531 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 561 DEBT SERVICE FUND                                  |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 571 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                        | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |

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

| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|-------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                           | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                        |                                         |                                 |                               |
| 611 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 621 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 631 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 661 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 671 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 711 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |                                         |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |                                         |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 761 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 951 STUDENT BODY FUND                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| TOTALS                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  | 409,400.00                             | 409,400.00                              |                                 |                               |

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21-65425-0000000

First 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  
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21-65425-0000000

First 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  
12/9/2020 7:36:26 PM

21-65425-0000000

First 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  
12/9/2020 7:37:14 PM

21-65425-0000000

First 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

## **General Fund Miscellaneous Forms As of October 31, 2020**

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 |              | 12/03/20   |                              | 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        |              | 652.50     |
| 7/14/20              | MCOEYN                              | -            | 296,252.23   |            | 7/9/20                       | *TF-210001*                   | 5,033.35     |              |            |
| 7/20/20              | 601JR SYSTEM GENERATED DUE TO LINE  | -            | 7,825.85     |            | 7/10/20                      | A-21002: Stale Dated Pyrl Chk |              | 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    |            | ACCOUNTS PAYABLE 07/11/2020  |                               | 296,252.23   |              |            |
| 7/24/20              | 601NLD SYSTEM GENERATED DUE TO LINE | -            | 189,547.92   | 276,249.49 | ACCOUNTS PAYABLE 07/15/2020  |                               | 288.31       |              |            |
| 7/27/20              | 601ALT SYSTEM GENERATED DUE TO LINE | -            | 15.00        |            | BK-SPECM 07/20/2020 (1B)     |                               | 7,537.54     |              | 7,825.85   |
| 7/28/20              | MCOEYN                              | -            | 86,025.95    |            | PY-SPECM 07/20/20 (1B)       |                               |              |              |            |
| 7/29/20              | MCOEYN                              | -            | 1,719.85     |            | A-21013 AQ EPA               |                               | 65,720.00    |              |            |
| 7/29/20              | 601TIN SYSTEM GENERATED DUE TO LINE | 556.58       | -            |            | S. MARIAM                    |                               | 1,777.42     |              | 6,747.42   |
| 7/29/20              | 601TIN SYSTEM GENERATED DUE TO LINE | 2,950.00     | -            |            | J. WATSON (STUDENT TRANSGRP) |                               | 4,970.00     |              |            |
| 7/31/20              | 601JR SYSTEM GENERATED DUE TO LINE  | -            | 324,926.98   |            | ACCOUNTS PAYABLE 07/22/2020  |                               | 42,481.08    |              |            |
|                      |                                     |              |              |            | ACCOUNTS PAYABLE 07/24/2020  |                               | 276,249.49   |              |            |
|                      |                                     |              |              |            | E21-01: Commuter Benefits    |                               | 15.00        |              |            |
|                      |                                     |              |              |            | ACCOUNTS PAYABLE 07/29/2020  |                               | 86,025.95    |              |            |
|                      |                                     |              |              |            | E. AIMAN                     |                               | 556.58       |              |            |
|                      |                                     |              |              |            | A-21018: Mental Hlth         |                               | 2,950.00     |              |            |
|                      |                                     |              |              |            | ACCOUNTS PAYABLE 07/30/2020  |                               | 1,719.85     |              |            |
|                      |                                     |              |              |            | BK-EOM 07/31/2020            |                               | 64,623.99    |              |            |
|                      |                                     |              |              |            | 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 |            |
| NOTES:               |                                     |              |              |            | NOTES:                       |                               |              |              |            |
|                      |                                     | 8,197,223.64 | 1,421,997.59 |            |                              |                               | 8,197,223.64 | 1,421,997.59 |            |
|                      |                                     |              | 6,775,226.05 |            |                              |                               |              | 6,775,226.05 |            |
| Final Reconciliation |                                     |              |              |            | 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 |              | 12/03/20 |          | BEG. BALANCE |                                |
| 8/4/20   | MCOEYN                              | -            | 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  | MCOEYN                              | -            | 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 SPed AB602 10% True Up |
| 8/18/20  | MCOEYN                              | -            | 63,969.90    |          | 8/14/20  | *TF-210003*  | E21-06: SPed Excess Costs      |
| 8/21/20  | 601TIN SYSTEM GENERATED DUE TO LINE | 1,568.71     | -            |          | 8/18/20  | *TF-210004*  | E21-03 CAsTBS Penalties        |
| 8/21/20  | 601TIN SYSTEM GENERATED DUE TO LINE | 4,321.93     | -            |          | 8/19/20  | AP-081920    | ACCO UNITS PAYABLE 08/19/2020  |
| 8/25/20  | MCOEYN                              | -            | 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  | MCOEYN                              | -            | 36,031.32    |          | 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    | ACCO UNITS 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 | - |

| MUNIS                |              |              |        | QCC          |              |  |   |
|----------------------|--------------|--------------|--------|--------------|--------------|--|---|
| NOTES:               | DEBITS       | CREDITS      | NOTES: | DEBITS       | CREDITS      |  |   |
| 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 |  |   |

Reed Union School District  
Cash Reconciliation  
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 |              | 12/03/20   |                     | BEG. BALANCE                   | 4,701,814.11 |              | 12/04/20     |
| 9/1/20 MCOEVN                               |              | -            | 72,246.40    |            | 9/1/20 *TF-210005*  | A-21037: CARE'S Funds          | 11,492.00    |              |              |
| 9/1/20 601SM SYSTEM GENERATED DUE TO LINE   |              | 11,492.00    | -            |            | 9/1/20 *TF-210006*  | E21-08: Legislative Consultant |              | 1,535.57     |              |
| 9/1/20 601SM SYSTEM GENERATED DUE TO LINE   |              | -            | 1,535.57     |            | 9/2/20 AP-090220    | ACCO UNITS PAYABLE 09/02/2020  |              | 72,246.40    |              |
| 9/3/20 MCOEVN                               |              | -            | 41,354.09    |            | 9/1/20 AR-200008    | DEL MAR LOST LIBRARY BOOK      |              |              |              |
| 9/3/20 VOID                                 |              | 39.99        | -            |            | 9/1/20 AR-200009    | 2019-20 DSE GRANT              | 89.38        |              |              |
| 9/3/20 601SM SYSTEM GENERATED DUE TO LINE   |              | 92,677.00    | -            |            | 9/2/20 AR-200010    | GOLDEN POPPY UTILITIES         | 594.13       |              |              |
| 9/3/20 601SM SYSTEM GENERATED DUE TO LINE   |              | 277,473.00   | -            |            | 9/2/20 AR-200011    | GOLDEN POPPY RENT              | 18,458.00    |              |              |
| 9/4/20 601JEB SYSTEM GENERATED DUE TO LINE  |              | 19,948.51    | -            |            | 9/2/20 <PO-210180>  | QUADIENT LEASING USA INC       |              |              | 19,948.51    |
| 9/8/20 MCOEVN                               |              | -            | 34,925.22    |            | 9/3/20 *TF-210007*  | A-21045: Learning Loss Mgrtn   | 39.99        |              |              |
| 9/8/20 601JEB SYSTEM GENERATED DUE TO LINE  |              | 6,734.44     | -            |            | 9/3/20 *TF-210008*  | A-21046: Learning Loss Mgrtn   | 92,677.00    |              |              |
| 9/10/20 601JR SYSTEM GENERATED DUE TO LINE  |              | -            | 89,345.56    |            | 9/4/20 AP-090420    | ACCO UNITS PAYABLE 09/04/2020  | 277,473.00   |              |              |
| 9/10/20 MCOEVN                              |              | -            | 20,502.21    |            | 9/8/20 *DC-210012*  | 1. NARELL                      |              | 41,354.09    |              |
| 9/10/20 VOID                                |              | 71.30        | -            |            | 9/9/20 AP-090920    | ACCO UNITS PAYABLE 09/09/2020  | 6,734.44     |              |              |
| 9/11/20 601JEB SYSTEM GENERATED DUE TO LINE |              | 1,000,000.00 | -            |            | 9/10/20 PX-091020   | BX-MID 09/10/2020              |              | 34,925.22    |              |
| 9/14/20 601ALT SYSTEM GENERATED DUE TO LINE |              | 892.49       | -            |            | 9/10/20 PY-091020   | PY-MID 09/10/20                |              | 12,863.53    |              |
| 9/17/20 MCOEVN                              |              | -            | 104,298.69   |            | 9/11/20 AP-091120   | ACCO UNITS PAYABLE 09/11/2020  |              | 76,482.03    |              |
| 9/18/20 601SM SYSTEM GENERATED DUE TO LINE  |              | -            | 5,901.69     |            | 9/11/20 AR-200016   | 2ND GRANT 2019-20              |              | 20,502.21    |              |
| 9/22/20 MCOEVN                              |              | -            | 63,190.20    |            | 9/14/20 *TF-210009* | A-21040: PY SpEd Low Incidence | 1,000,000.00 |              |              |
| 9/23/20 601IND SYSTEM GENERATED DUE TO LINE |              | -            | 207,565.25   | 270,755.45 | 9/18/20 AP-091820   | ACCO UNITS PAYABLE 09/18/2020  | 892.49       |              |              |
| 9/22/20 601SM SYSTEM GENERATED DUE TO LINE  |              | 65,466.00    | -            |            | 9/18/20 PX-091820   | BX-SPECM 09/18/2020            |              | 104,298.69   |              |
| 9/25/20 601JEB SYSTEM GENERATED DUE TO LINE |              | 6,719.46     | -            |            | 9/18/20 PY-091820   | PY-SPECM 09/18/20              |              | 1,022.87     |              |
| 9/25/20 601JEB SYSTEM GENERATED DUE TO LINE |              | 2,182.82     | -            |            | 9/25/20 *TF-210010* | A-21048: EPA 1Q 2020-21        | 65,466.00    |              | 5,901.69     |
| 9/29/20 MCOEVN                              |              | -            | 32,774.99    |            | 9/23/20 AP-092320   | ACCO UNITS PAYABLE 09/23/2020  |              | 270,755.45   |              |
| 9/30/20 601SM SYSTEM GENERATED DUE TO LINE  |              | -            | 1,421,251.35 |            | 9/25/20 *DC-210014* | C. HEPER                       | 6,719.46     |              |              |
| 9/30/20 601SM SYSTEM GENERATED DUE TO LINE  |              | 59,450.71    | -            |            | 9/30/20 AP-093020   | USBANK PAYMENT FOR \$\$ SPENT  | 2,182.82     |              |              |
| 9/30/20 1A Q1 SYSTEM GENERATED DUE TO LINE  |              | 25,880.43    | -            |            | 9/30/20 PX-093020   | ACCO UNITS PAYABLE 09/30/2020  |              | 32,774.99    |              |
|                                             |              |              |              |            | 9/30/20 PY-093020   | BX-EOM 09/30/2020              |              | 250,151.36   |              |
|                                             |              |              |              |            | 9/30/20 *TF-210011* | A-21057: PY Lottery Apprtnmnt  |              | 1,171,099.99 |              |
|                                             |              |              |              |            | 9/30/20 *TF-210012* | A-21096 1Q Interest            | 59,450.71    |              | 1,421,251.35 |
|                                             |              |              |              |            |                     |                                | 25,880.43    |              |              |
| Outstanding Items:                          |              |              |              |            |                     |                                | 6,270,770.96 | 2,094,891.22 | (71.30)      |
|                                             |              | 6,270,842.26 | 2,094,891.22 |            |                     |                                | 4,175,879.74 |              |              |
| MUNIS                                       |              |              |              |            | QCC                 |                                |              |              |              |
| NOTES:                                      |              | DEBITS       | CREDITS      | NOTES:     |                     | DEBITS                         | CREDITS      |              |              |
|                                             |              |              |              |            |                     | 71.30                          |              |              |              |
| Final Reconciliation                        |              |              |              |            |                     | 6,270,842.26                   | 2,094,891.22 |              |              |
|                                             |              |              |              |            |                     | 4,175,951.04                   | 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 |              | 12/03/20   |          |             | 4,175,951.04 |              | 12/04/20     |
| 10/06/20             | MCOEVN                              | -            | 226,856.44   |            | 10/6/20  | *TF-210013* | 942.50       | 226,856.44   |              |
| 10/06/20             | 601ALT SYSTEM GENERATED DUE TO LINE | 942.50       | -            |            | 10/7/20  | AP-100720   |              |              |              |
| 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   | 1,419,836.18 |
| 10/31/20             | 601SM SYSTEM GENERATED DUE TO LINE  | -            | 11,360.00    |            | 10/30/20 | PY-103020   |              | 1,169,866.60 |              |
| 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:   |                                     |              |              |            |          |             |              |              |              |
| MUNIS                |                                     |              |              |            | QCC      |             |              |              |              |
| NOTES:               |                                     | DEBITS       | CREDITS      | NOTES:     |          |             | DEBITS       | CREDITS      |              |
|                      |                                     | 4,510,252.47 | 2,197,345.07 |            |          |             | 4,510,252.47 | 2,197,345.07 |              |
|                      |                                     | 2,312,907.40 |              |            |          |             | 2,312,907.40 |              |              |
| Final Reconciliation |                                     |              |              |            |          |             | 4,510,252.47 | 2,197,345.07 |              |
|                      |                                     |              |              |            |          |             | 2,312,907.40 |              |              |
|                      |                                     |              |              |            |          |             |              |              |              |

Reed Union School District  
Fund 14 - Cash Reconciliation  
As of 10/31/2020

| MUNIS    |                                    |           |         |          | QCC      |                     |           |         |          |
|----------|------------------------------------|-----------|---------|----------|----------|---------------------|-----------|---------|----------|
| EFF DATE | REFERENCE                          | DEBITS    | CREDITS | NOTES    | EFF DATE | REFERENCE           | DEBITS    | CREDITS | NOTES    |
|          | BEG. BALANCE                       | 33,377.00 |         | 12/04/20 |          | BEG. BALANCE        | 33,377.00 |         | 12/04/20 |
| 9/30/20  | 1A.Q1 SYSTEM GENERATED DUE TO LINE | 134.11    | -       |          | 9/30/20  | *TF-210012*         | 134.11    |         |          |
|          |                                    |           |         |          |          | A-21096 1Q Interest |           |         |          |

|           |   |           |   |
|-----------|---|-----------|---|
| 33,511.11 | - | 33,511.11 | - |
|-----------|---|-----------|---|

|                    |  |        |         |        |  |
|--------------------|--|--------|---------|--------|--|
| Outstanding Items: |  | MUNIS  |         | QCC    |  |
| NOTES:             |  | DEBITS | CREDITS | NOTES: |  |
|                    |  | DEBITS | CREDITS |        |  |

|                      |           |   |           |             |   |
|----------------------|-----------|---|-----------|-------------|---|
| Final Reconciliation | 33,511.11 | - | 33,511.11 | (33,511.11) | - |
|                      |           |   |           |             |   |

**Reed Union School District**  
**Fund 25 - Cash Reconciliation**  
**As of 10/31/2020**

| <b>MUNIS</b>                |                                     |              |          |          | <b>QCC</b> |                             |            |          |          |
|-----------------------------|-------------------------------------|--------------|----------|----------|------------|-----------------------------|------------|----------|----------|
| EFF DATE                    | REFERENCE                           | DEBITS       | CREDITS  | NOTES    | EFF DATE   | REFERENCE                   | DEBITS     | CREDITS  | NOTES    |
|                             | BEG. BALANCE                        | 449,588.71   |          | 12/04/20 |            | BEG. BALANCE                | 449,588.71 |          | 12/04/20 |
| 7/28/20                     | MCOE VN                             | -            | 1,180.00 |          | 7/29/20    | AP-072920                   |            | 1,180.00 |          |
| 8/21/20                     | 6011LN SYSTEM GENERATED DUE TO LINE | 13,304.20    | -        |          | 8/12/20    | *DC-210007*                 | 13,304.20  |          |          |
| 8/27/20                     | MCOE VN                             | -            | 1,180.00 |          | 8/28/20    | AP-082820                   |            | 1,180.00 |          |
| 9/8/20                      | 6011EB SYSTEM GENERATED DUE TO LINE | 2,023.00     | -        |          | 9/8/20     | *DC-210011*                 | 2,023.00   |          |          |
| 9/22/20                     | MCOE VN                             | -            | 1,180.00 |          | 9/23/20    | AP-092320                   |            | 1,180.00 |          |
| 9/30/20                     | 1A Q1 SYSTEM GENERATED DUE TO LINE  | 1,826.69     | -        |          | 9/30/20    | *TF-210012*                 | 1,826.69   |          |          |
| 10/13/20                    | MCOE VN                             | -            | 1,180.00 |          | 10/14/20   | AP-101420                   |            | 1,180.00 |          |
|                             |                                     |              |          |          |            | ACCOUNTS PAYABLE 07/29/2020 |            |          |          |
|                             |                                     |              |          |          |            | A. BLOC                     |            |          |          |
|                             |                                     |              |          |          |            | ACCOUNTS PAYABLE 08/28/2020 |            |          |          |
|                             |                                     |              |          |          |            | L. LANG                     |            |          |          |
|                             |                                     |              |          |          |            | ACCOUNTS PAYABLE 09/23/2020 |            |          |          |
|                             |                                     |              |          |          |            | A-21096 1Q Interest         |            |          |          |
|                             |                                     |              |          |          |            | ACCOUNTS PAYABLE 10/14/2020 |            |          |          |
| <b>Outstanding Items:</b>   |                                     |              |          |          |            |                             |            |          |          |
|                             |                                     | 466,742.60   | 4,720.00 |          |            |                             | 466,742.60 | 4,720.00 |          |
|                             |                                     | 466,022.60   |          |          |            |                             | 462,022.60 |          | -        |
| <b>MUNIS</b>                |                                     |              |          |          | <b>QCC</b> |                             |            |          |          |
| NOTES:                      |                                     | DEBITS       | CREDITS  | NOTES:   |            | DEBITS                      | CREDITS    |          |          |
| <b>Final Reconciliation</b> |                                     | 466,742.60   | 4,720.00 |          |            | 466,742.60                  | 4,720.00   |          | -        |
|                             |                                     | (462,022.60) |          |          |            | (462,022.60)                |            |          |          |

Reed Union School District  
Fund 41 - Cash Reconciliation  
As of 10/31/2020

| MUNIS    |                                    |            |         |          | QCC      |                     |            |          |          |
|----------|------------------------------------|------------|---------|----------|----------|---------------------|------------|----------|----------|
| EFF DATE | REFERENCE                          | DEBITS     | CREDITS | NOTES    | EFF DATE | REFERENCE           | DEBITS     | CREDITS  | NOTES    |
|          | BEG. BALANCE                       | 865,752.85 |         | 12/04/20 |          | BEG. BALANCE        | 865,752.85 |          | 12/04/20 |
| 9/30/20  | 1A Q1 SYSTEM GENERATED DUE TO LINE | 3,478.61   | -       |          | 9/30/20  | *TF-210012*         |            | 3,478.61 |          |
|          |                                    |            |         |          |          | A-21096 1Q Interest |            |          |          |

869,231.46

869,231.46

869,231.46

869,231.46

-

Outstanding Items:

| MUNIS  |        |         |        | QCC    |         |  |  |
|--------|--------|---------|--------|--------|---------|--|--|
| NOTES: | DEBITS | CREDITS | NOTES: | DEBITS | CREDITS |  |  |

|                      |              |   |              |   |   |
|----------------------|--------------|---|--------------|---|---|
| Final Reconciliation | 869,231.46   | - | 869,231.46   | - |   |
|                      | (869,231.46) |   | (869,231.46) |   | - |

**Reed Union School District**  
**Fund 42 - Cash Reconciliation**  
**As of 10/31/2020**

| MUNIS                |                                     |              |              |          | QCC                  |              |              |              |          |
|----------------------|-------------------------------------|--------------|--------------|----------|----------------------|--------------|--------------|--------------|----------|
| EFF DATE             | REFERENCE                           | DEBITS       | CREDITS      | NOTES    | EFF DATE             | REFERENCE    | DEBITS       | CREDITS      | NOTES    |
|                      | BEG. BALANCE                        | 1,599,845.83 |              | 12/04/20 |                      | BEG. BALANCE | 1,599,845.83 |              | 12/04/20 |
| 7/2/20               | MCOEYN                              | -            | 237.83       |          | 7/6/20               | AP-070620    |              | 237.83       |          |
| 7/9/20               | MCOEYN                              | -            | 700.00       |          | 7/10/20              | AP-071020    |              | 700.00       |          |
| 7/14/20              | MCOEYN                              | -            | 13,529.27    |          | 7/15/20              | AP-071520    |              | 13,529.27    |          |
| 7/21/20              | MCOEYN                              | -            | 179.81       |          | 7/21/20              | *DC-210002*  |              |              |          |
| 7/22/20              | 601TIN SYSTEM GENERATED DUE TO LINE | 38,637.11    | -            |          | 7/22/20              | AP-072220    |              | 179.81       |          |
| 7/23/20              | MCOEYN                              | -            | 176.42       |          | 7/24/20              | AP-072420    |              | 176.42       |          |
| 7/28/20              | MCOEYN                              | -            | 3,477.37     |          | 7/29/20              | AP-072920    |              | 3,477.37     |          |
| 8/4/20               | MCOEYN                              | -            | 8,100.00     |          | 8/5/20               | AP-080520    |              | 8,100.00     |          |
| 8/13/20              | MCOEYN                              | -            | 2,984.38     |          | 8/12/20              | *DC-210008*  |              |              |          |
| 8/18/20              | MCOEYN                              | -            | 179.81       |          | 8/14/20              | AP-081420    |              | 2,984.38     |          |
| 8/21/20              | 601TIN SYSTEM GENERATED DUE TO LINE | 56,607.21    | -            |          | 8/19/20              | AP-081920    |              | 179.81       |          |
| 8/25/20              | MCOEYN                              | -            | 777.50       |          | 8/26/20              | AP-082620    |              | 777.50       |          |
| 8/27/20              | MCOEYN                              | -            | 111.66       |          | 8/28/20              | AP-082820    |              | 111.66       |          |
| 9/1/20               | MCOEYN                              | -            | 9,800.00     |          | 9/2/20               | AP-090220    |              | 9,800.00     |          |
| 9/3/20               | MCOEYN                              | -            | 226.40       |          | 9/4/20               | AP-090420    |              | 226.40       |          |
| 9/17/20              | MCOEYN                              | -            | 6,341.91     |          | 9/18/20              | AP-091820    |              | 6,341.91     |          |
| 9/22/20              | MCOEYN                              | -            | 179.81       |          | 9/23/20              | AP-092320    |              | 179.81       |          |
| 9/25/20              | 601JEB SYSTEM GENERATED DUE TO LINE | 60,644.19    | -            |          | 9/25/20              | *DC-210013*  |              |              |          |
| 9/29/20              | MCOEYN                              | -            | 384.15       |          | 9/30/20              | AP-093020    |              | 384.15       |          |
| 9/30/20              | 1A Q1 SYSTEM GENERATED DUE TO LINE  | 6,558.32     | -            |          | 9/30/20              | *TF-210012*  |              |              |          |
| 10/6/20              | MCOEYN                              | -            | 325.00       |          | 10/7/20              | AP-100720    |              | 325.00       |          |
| 10/13/20             | MCOEYN                              | -            | 3,570.44     |          | 10/9/20              | *DC-210017*  |              |              |          |
| 10/21/20             | 601JEB SYSTEM GENERATED DUE TO LINE | 49,448.05    | -            |          | 10/14/20             | AP-101420    |              | 3,570.44     |          |
| 10/27/20             | MCOEYN                              | -            | 799.42       |          | 10/28/20             | AP-102820    |              | 799.42       |          |
| 10/29/20             | MCOEYN                              | -            | 182.64       |          | 10/30/20             | AP-103020    |              | 182.64       |          |
|                      |                                     | 1,811,740.71 | 52,263.82    |          |                      |              | 1,811,740.71 | 52,263.82    |          |
|                      |                                     | 1,759,476.89 |              |          |                      |              | 1,759,476.89 |              | -        |
| Outstanding Items:   |                                     |              |              |          |                      |              |              |              |          |
| MUNIS                |                                     | DEBITS       | CREDITS      |          | QCC                  |              | DEBITS       | CREDITS      |          |
| NOTES:               |                                     |              |              |          | NOTES:               |              |              |              |          |
| Final Reconciliation |                                     |              |              |          | Final Reconciliation |              |              |              |          |
|                      |                                     | 1,811,740.71 | 52,263.82    |          |                      |              | 1,811,740.71 | 52,263.82    |          |
|                      |                                     |              | 1,759,476.89 |          |                      |              |              | 1,759,476.89 |          |
|                      |                                     |              |              |          |                      |              |              |              | -        |

| LCFF Calculator Universal Assumptions         |                      |                      |                      |                      |                      |                      |
|-----------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Reed Union Elementary (65425) - 2020-21 F     |                      |                      |                      | 11/13/20             |                      |                      |
| Summary of Funding                            |                      |                      |                      |                      |                      |                      |
|                                               | 2019-20              | 2020-21              | 2021-22              | 2022-23              | 2023-24              | 2024-25              |
| <b>Target Components:</b>                     |                      |                      |                      |                      |                      |                      |
| COLA & Augmentation                           | 3.26%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                |
| Base Grant Proration Factor                   | -                    | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                |
| Add-on, ERT & MSA Proration Factor            | -                    | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                |
| Base Grant                                    | 10,260,413           | 9,880,050            | 9,832,794            | -                    | -                    | -                    |
| Grade Span Adjustment                         | 387,083              | 360,281              | 359,464              | -                    | -                    | -                    |
| Supplemental Grant                            | 133,520              | 127,391              | -                    | -                    | -                    | -                    |
| Concentration Grant                           | -                    | -                    | -                    | -                    | -                    | -                    |
| Add-ons                                       | 24,305               | 24,305               | 24,305               | 24,305               | 24,305               | 24,305               |
| Total Target                                  | 10,805,321           | 10,392,027           | 10,216,563           | 24,305               | 24,305               | 24,305               |
| <b>Transition Components:</b>                 |                      |                      |                      |                      |                      |                      |
| Target                                        | \$ 10,805,321        | \$ 10,392,027        | \$ 10,216,563        | \$ 24,305            | \$ 24,305            | \$ 24,305            |
| Funded Based on Target Formula (PY P-2)       | TRUE                 | TRUE                 | TRUE                 | TRUE                 | TRUE                 | TRUE                 |
| Floor                                         | 10,455,394           | 10,060,065           | 10,011,906           | -                    | -                    | -                    |
| Remaining Need after Gap (informational only) | -                    | -                    | -                    | -                    | -                    | -                    |
| Gap %                                         | 100%                 | 100%                 | 100%                 | 100%                 | 100%                 | 100%                 |
| Current Year Gap Funding                      | -                    | -                    | -                    | -                    | -                    | -                    |
| Miscellaneous Adjustments                     | -                    | -                    | -                    | -                    | -                    | -                    |
| Economic Recovery Target                      | 103,140              | 103,140              | 103,140              | 103,140              | 103,140              | 103,140              |
| Additional State Aid                          | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total LCFF Entitlement</b>                 | <b>\$ 10,908,461</b> | <b>\$ 10,495,167</b> | <b>\$ 10,319,703</b> | <b>\$ 127,445</b>    | <b>\$ 127,445</b>    | <b>\$ 127,445</b>    |
| Components of LCFF By Object Code             |                      |                      |                      |                      |                      |                      |
|                                               | 2019-20              | 2020-21              | 2021-22              | 2022-23              | 2023-24              | 2024-25              |
| 8011 - State Aid                              | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 8011 - Fair Share                             |                      |                      |                      |                      |                      |                      |
| 8311 & 8590 - Categoricals                    | -                    | -                    | -                    | -                    | -                    | -                    |
| EPA (for LCFF Calculation purposes)           | 261,828              | 251,928              | 250,722              | -                    | -                    | -                    |
| <i>Local Revenue Sources:</i>                 |                      |                      |                      |                      |                      |                      |
| 8021 to 8089 - Property Taxes                 | 16,839,886           | 17,566,484           | 17,566,484           | 17,566,484           | 17,566,484           | 17,566,484           |
| 8096 - In-Lieu of Property Taxes              | (8,248)              | (8,248)              | (8,248)              | (8,248)              | -                    | -                    |
| Property Taxes net of in-lieu                 | 16,831,638           | 17,558,236           | 17,558,236           | 17,558,236           | 17,566,484           | 17,566,484           |
| <b>TOTAL FUNDING</b>                          | <b>\$ 17,093,466</b> | <b>\$ 17,810,164</b> | <b>\$ 17,808,958</b> | <b>\$ 17,558,236</b> | <b>\$ 17,566,484</b> | <b>\$ 17,566,484</b> |
| <i>Basic Aid Status</i>                       |                      |                      |                      |                      |                      |                      |
| Basic Aid                                     | Basic Aid            | Basic Aid            | Basic Aid            |                      |                      |                      |
| Less: Excess Taxes                            | \$ 5,923,177         | \$ 7,063,069         | \$ 7,238,533         | \$ 17,430,791        | \$ 17,439,039        | \$ 17,439,039        |
| Less: EPA in Excess to LCFF Funding           | \$ 261,828           | \$ 251,928           | \$ 250,722           | \$ -                 | \$ -                 | \$ -                 |
| <b>Total Phase-In Entitlement</b>             | <b>\$ 10,908,461</b> | <b>\$ 10,495,167</b> | <b>\$ 10,319,703</b> | <b>\$ 127,445</b>    | <b>\$ 127,445</b>    | <b>\$ 127,445</b>    |
| <b>EPA Details</b>                            |                      |                      |                      |                      |                      |                      |
| % of Adjusted Revenue Limit - Annual          | 16.08698870%         | 36.47280930%         | 19.00000000%         | 19.00000000%         | 19.00000000%         | 19.00000000%         |
| % of Adjusted Revenue Limit - P-2             | 16.08698870%         | 36.47280930%         | 19.00000000%         | 19.00000000%         | 19.00000000%         | 19.00000000%         |
| EPA (for LCFF Calculation purposes)           | \$ 261,828           | \$ 251,928           | \$ 250,722           | \$ -                 | \$ -                 | \$ -                 |
| 8012 - EPA, Current Year Receipt              |                      |                      |                      |                      |                      |                      |
| (P-2 plus Current Year Accrual)               | 261,828              | 251,928              | 250,722              | -                    | -                    | -                    |
| 8019 - EPA, Prior Year Adjustment             |                      |                      |                      |                      |                      |                      |
| (P-A less Prior Year Accrual)                 | 2                    | (36)                 | -                    | -                    | -                    | -                    |
| Accrual (from Assumptions)                    | -                    | -                    | -                    | -                    | -                    | -                    |

| LCFF Calculator Universal Assumptions                    |              |              |              |              |              |              |
|----------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Reed Union Elementary (65425) - 2020-21 F                |              |              |              | 11/13/20     |              |              |
| Summary of Student Population                            |              |              |              |              |              |              |
|                                                          | 2019-20      | 2020-21      | 2021-22      | 2022-23      | 2023-24      | 2024-25      |
| Unduplicated Pupil Population                            |              |              |              |              |              |              |
| Enrollment                                               | 1,305        | 1,305        | -            | -            | -            | -            |
| COE Enrollment                                           | 4            | 4            | -            | -            | -            | -            |
| Total Enrollment                                         | 1,309        | 1,309        | -            | -            | -            | -            |
| Unduplicated Pupil Count                                 | 81           | 81           | -            | -            | -            | -            |
| COE Unduplicated Pupil Count                             | 1            | 1            | -            | -            | -            | -            |
| Total Unduplicated Pupil Count                           | 82           | 82           | -            | -            | -            | -            |
| Rolling %, Supplemental Grant                            | 6.2700%      | 6.2200%      | 0.0000%      | 0.0000%      | 0.0000%      | 0.0000%      |
| Rolling %, Concentration Grant                           | 6.2700%      | 6.2200%      | 0.0000%      | 0.0000%      | 0.0000%      | 0.0000%      |
| FUNDED ADA                                               |              |              |              |              |              |              |
| Adjusted Base Grant ADA                                  | Prior Year   | Current Year | Prior Year   | Current Year | Current Year | Current Year |
| Grades TK-3                                              | 483.25       | 449.79       | 448.77       | -            | -            | -            |
| Grades 4-6                                               | 474.11       | 446.23       | 442.22       | -            | -            | -            |
| Grades 7-8                                               | 351.78       | 363.62       | 362.62       | -            | -            | -            |
| Grades 9-12                                              | -            | -            | -            | -            | -            | -            |
| Total Adjusted Base Grant ADA                            | 1,309.14     | 1,259.64     | 1,253.61     | -            | -            | -            |
| Necessary Small School ADA                               | Current year | Current year | Current year | Current year | Current year | Current year |
| Grades TK-3                                              | -            | -            | -            | -            | -            | -            |
| Grades 4-6                                               | -            | -            | -            | -            | -            | -            |
| Grades 7-8                                               | -            | -            | -            | -            | -            | -            |
| Grades 9-12                                              | -            | -            | -            | -            | -            | -            |
| Total Necessary Small School ADA                         | -            | -            | -            | -            | -            | -            |
| Total Funded ADA                                         | 1309.14      | 1259.64      | 1253.61      | 0.00         | 0.00         | 0.00         |
| ACTUAL ADA (Current Year Only)                           |              |              |              |              |              |              |
| Grades TK-3                                              | 449.79       | 449.79       | -            | -            | -            | -            |
| Grades 4-6                                               | 446.23       | 446.23       | -            | -            | -            | -            |
| Grades 7-8                                               | 363.62       | 363.62       | -            | -            | -            | -            |
| Grades 9-12                                              | -            | -            | -            | -            | -            | -            |
| Total Actual ADA                                         | 1,259.64     | 1,259.64     | -            | -            | -            | -            |
| Funded Difference (Funded ADA less Actual ADA)           | 49.50        | -            | 1,253.61     | -            | -            | -            |
| LCAP Percentage to Increase or Improve Services          |              |              |              |              |              |              |
|                                                          | 2019-20      | 2020-21      | 2021-22      | 2022-23      | 2023-24      | 2024-25      |
| Current year estimated supplemental and concentration \$ | 133,520 \$   | 127,391 \$   | - \$         | - \$         | - \$         | -            |
| Current year Percentage to Increase or Improve Service   | 1.24%        | 1.23%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        |

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

|                                                                                                                              |     |     |               |               |               |               |               |               |
|------------------------------------------------------------------------------------------------------------------------------|-----|-----|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Estimated Property Taxes (with RDA)</b><br>Less In-Lieu transfer<br>Total Local Revenue<br>Statewide 90th percentile rate | C-1 | A-6 | 2019-20       | 2020-21       | 2021-22       | 2022-23       | 2023-24       | 2024-25       |
|                                                                                                                              |     |     | 16,839,886    | 17,566,484    | 17,566,484    | 17,566,484    | 17,566,484    | 17,566,484    |
|                                                                                                                              |     |     | \$(8,248)     | \$(8,248)     | \$(8,248)     | \$(8,248)     | \$(8,248)     | \$(8,248)     |
|                                                                                                                              |     |     | \$ 16,831,638 | \$ 17,558,236 | \$ 17,558,236 | \$ 17,558,236 | \$ 17,566,484 | \$ 17,566,484 |
|                                                                                                                              |     |     | ---           | ---           | ---           | ---           | ---           | ---           |

**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.

|                                                                                                                   |                                                |         |         |         |         |         |         |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------|---------|---------|---------|---------|---------|
| Floor Adjustments<br>Miscellaneous Adjustments<br>Minimum State Aid Adjustments<br>Funded Based on Target Formula | B-10<br>E-1<br>G-5<br>H-2<br>J-5<br>True/False | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|                                                                                                                   |                                                | -       | -       | -       | -       | -       | -       |
|                                                                                                                   |                                                | -       | -       | -       | -       | -       | -       |
|                                                                                                                   |                                                | -       | -       | -       | -       | -       | -       |
|                                                                                                                   |                                                | TRUE    | TRUE    | TRUE    | TRUE    | TRUE    | TRUE    |

**UNDULICATED PUPIL PERCENTAGE**

|                                                                                                                                                                  |                                                      |         |          |         |         |         |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------|----------|---------|---------|---------|---------|
| District Enrollment<br>COE Enrollment<br>Total Enrollment<br>District Unduplicated Pupil Count<br>COE Unduplicated Pupil Count<br>Total Unduplicated Pupil Count | A-1 / A-3<br>A-2 / A-4<br><br>B-1 / B-3<br>B-2 / B-4 | 2019-20 | 2020-21  | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|                                                                                                                                                                  |                                                      | 1,305   | 1,305.00 |         |         |         |         |
|                                                                                                                                                                  |                                                      | 4       | 4.00     |         |         |         |         |
|                                                                                                                                                                  |                                                      | 1,309   | 1,309    | -       | -       | -       | -       |
|                                                                                                                                                                  |                                                      | 81      | 81.00    |         |         |         |         |
|                                                                                                                                                                  |                                                      | 1       | 1.00     |         |         |         |         |
|                                                                                                                                                                  |                                                      | 82      | 82       | -       | -       | -       | -       |
|                                                                                                                                                                  |                                                      |         |          |         |         |         |         |
|                                                                                                                                                                  |                                                      |         |          |         |         |         |         |
|                                                                                                                                                                  |                                                      |         |          |         |         |         |         |

Single Year Unduplicated Pupil Percentage  
Unduplicated Pupil Percentage (%)

| 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 6.26%                   | 6.26%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 6.27%                   | 6.22%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

11/13/20

Reed Union Elementary (65425) - 2020-21 First Interim

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA to use:

CURRENT YEAR ADA:

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

P-2  
(Annual for Special  
Day Class extended  
Year)

Non Public School, NPS-Licensed Children Institutions, Community Day School:

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

Annual

District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)

DISTRICT TOTAL

County operated (Community School, Special Ed):

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

P-2 / Annual

COUNTY TOTAL

**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)

|     |        |        |  |  |  |  |  |
|-----|--------|--------|--|--|--|--|--|
| B-1 | 448.77 | 448.77 |  |  |  |  |  |
| B-2 | 442.22 | 442.22 |  |  |  |  |  |
| B-3 | 362.62 | 362.62 |  |  |  |  |  |
| B-4 | -      | -      |  |  |  |  |  |

|     |      |      |  |  |  |  |  |
|-----|------|------|--|--|--|--|--|
| E-1 | -    | -    |  |  |  |  |  |
| E-2 | 0.90 | 0.90 |  |  |  |  |  |
| E-3 | 0.91 | 0.91 |  |  |  |  |  |
| E-4 | -    | -    |  |  |  |  |  |

|  |          |          |  |  |  |  |  |
|--|----------|----------|--|--|--|--|--|
|  | -        | -        |  |  |  |  |  |
|  | 1,255.42 | 1,255.42 |  |  |  |  |  |

|            |      |      |  |  |  |  |  |
|------------|------|------|--|--|--|--|--|
| E-5 & E-11 | 1.02 | 1.02 |  |  |  |  |  |
| E-7 & E-12 | 3.11 | 3.11 |  |  |  |  |  |
| E-8 & E-13 | 0.09 | 0.09 |  |  |  |  |  |
| E-9 & E-14 | -    | -    |  |  |  |  |  |
|            | 4.22 | 4.22 |  |  |  |  |  |

|  |               |               |              |              |              |              |
|--|---------------|---------------|--------------|--------------|--------------|--------------|
|  | <b>96.20%</b> | <b>96.20%</b> | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b> |
|  | 105.50%       | 105.50%       | 0.00%        | 0.00%        | 0.00%        | 0.00%        |

|     |   |   |  |  |  |  |  |
|-----|---|---|--|--|--|--|--|
| A-6 | - | - |  |  |  |  |  |
| A-7 | - | - |  |  |  |  |  |
| A-8 | - | - |  |  |  |  |  |
| A-9 | - | - |  |  |  |  |  |

|      |   |   |  |  |  |  |  |
|------|---|---|--|--|--|--|--|
| A-11 | - | - |  |  |  |  |  |
| A-12 | - | - |  |  |  |  |  |
| A-13 | - | - |  |  |  |  |  |
| A-14 | - | - |  |  |  |  |  |

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

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

|  | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|---------|---------|---------|
|--|---------|---------|---------|---------|---------|---------|

**LCFF ADA**

**ADA Guarantee - Prior Year**

|             |                   |                   |                   |              |              |              |
|-------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|
| Grades TK-3 | 2019-20<br>482.23 | 2020-21<br>448.77 | 2021-22<br>448.77 | 2022-23<br>- | 2023-24<br>- | 2024-25<br>- |
| Grades 4-6  | 470.10            | 442.22            | 442.22            | -            | -            | -            |
| Grades 7-8  | 350.78            | 362.62            | 362.62            | -            | -            | -            |
| Grades 9-12 | -                 | -                 | -                 | -            | -            | -            |

**LCFF Subtotal**

NSS

**Combined Subtotal**

**ADA Guarantee - Current Year**

|             |        |        |   |   |   |   |
|-------------|--------|--------|---|---|---|---|
| Grades TK-3 | 448.77 | 448.77 | - | - | - | - |
| Grades 4-6  | 442.22 | 442.22 | - | - | - | - |
| Grades 7-8  | 362.62 | 362.62 | - | - | - | - |
| Grades 9-12 | -      | -      | - | - | - | - |

**LCFF Subtotal**

NSS

**Combined Subtotal**

**Change in LCFF ADA  
(excludes NSS ADA)**

|                    |   |                       |   |   |   |   |
|--------------------|---|-----------------------|---|---|---|---|
| (49.50)<br>Decline | - | (1,253.61)<br>Decline | - | - | - | - |
|--------------------|---|-----------------------|---|---|---|---|

**Funded LCFF ADA**

|                 |          |          |          |   |   |   |
|-----------------|----------|----------|----------|---|---|---|
| Grades TK-3     | 482.23   | 448.77   | 448.77   | - | - | - |
| Grades 4-6      | 470.10   | 442.22   | 442.22   | - | - | - |
| Grades 7-8      | 350.78   | 362.62   | 362.62   | - | - | - |
| Grades 9-12     | -        | -        | -        | - | - | - |
| <b>Subtotal</b> | 1,303.11 | 1,253.61 | 1,253.61 | - | - | - |

**Funded NSS ADA**

|                 |   |   |   |   |   |   |
|-----------------|---|---|---|---|---|---|
| Grades TK-3     | - | - | - | - | - | - |
| Grades 4-6      | - | - | - | - | - | - |
| Grades 7-8      | - | - | - | - | - | - |
| Grades 9-12     | - | - | - | - | - | - |
| <b>Subtotal</b> | - | - | - | - | - | - |

**NPS, CDS, & COE Operated**

|                 |      |      |   |   |   |   |
|-----------------|------|------|---|---|---|---|
| Grades TK-3     | 1.02 | 1.02 | - | - | - | - |
| Grades 4-6      | 4.01 | 4.01 | - | - | - | - |
| Grades 7-8      | 1.00 | 1.00 | - | - | - | - |
| Grades 9-12     | -    | -    | - | - | - | - |
| <b>Subtotal</b> | 6.03 | 6.03 | - | - | - | - |

**Combined Total**

|              |          |          |          |   |   |   |
|--------------|----------|----------|----------|---|---|---|
| Grades TK-3  | 483.25   | 449.79   | 448.77   | - | - | - |
| Grades 4-6   | 474.11   | 446.23   | 442.22   | - | - | - |
| Grades 7-8   | 351.78   | 363.62   | 362.62   | - | - | - |
| Grades 9-12  | -        | -        | -        | - | - | - |
| <b>Total</b> | 1,309.14 | 1,259.64 | 1,253.61 | - | - | - |

LCFF Calculator Universal Assumptions  
Reed Union Elementary (65425) - 2020-21 First Interim

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 First Interim

Projection  
Date:

11/13/20

2018-192019-202020-212021-222022-232023-242024-25

Statutory COLA & Augmentation/Suspension  
(pre-filled 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

(pre-filled 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%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| 2.71%        | 3.26%        | 2.31%   | 2.48%   | 3.26%   |         |         |         |
| 0.99%        | 0.00%        | -2.31%  | -2.48%  | -3.26%  |         |         |         |
|              | 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% | 100.00% | 100.00% |
| ---          | ---          | ---     | ---     | ---     | ---     | ---     | ---     |
| 30.74345708% | 16.08698870% | 36.47%  | 19.00%  | 19.00%  | 19.00%  | 19.00%  | 19.00%  |
| 30.50770954% | 16.08698870% | 36.47%  | 19.00%  | 19.00%  | 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 | \$ 8,608.78 | \$ 8,503.00 | \$ 8,503.00 | \$ 8,503.00 | \$ 8,503.00 |
| Grades 4-6  | \$ 7,665.64 | \$ 7,916.04 | \$ 7,915.26 | \$ 7,818.00 | \$ 7,818.00 | \$ 7,818.00 | \$ 7,818.00 |
| Grades 7-8  | \$ 7,893.45 | \$ 8,150.95 | \$ 8,150.14 | \$ 8,050.00 | \$ 8,050.00 | \$ 8,050.00 | \$ 8,050.00 |
| Grades 9-12 | \$ 9,384.86 | \$ 9,692.03 | \$ 9,691.08 | \$ 9,572.00 | \$ 9,572.00 | \$ 9,572.00 | \$ 9,572.00 |

Base Grants

|             |          |          |          |          |          |          |          |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 |
| Grades 4-6  | \$ 7,571 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 |
| Grades 7-8  | \$ 7,796 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 |
| Grades 9-12 | \$ 9,034 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 |

Grade Span Adjustment

|             |        |        |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|--------|--------|
| Grades TK-3 | \$ 776 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 |
|-------------|--------|--------|--------|--------|--------|--------|--------|

LCFF Calculator Universal Assumptions  
Reed Union Elementary (65425) - 2020-21 First Interim

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 First Interim

Projection  
Date: 11/13/20

|             | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> |
|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Grades 9-12 | \$ 235         | \$ 243         | \$ 243         | \$ 243         | \$ 243         | \$ 243         | \$ 243         |

**LCFF Calculator Universal Assumptions**  
 Reed Union Elementary (65425) - 2020-21 First Interim

**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 First Interim

**Projection Date:** 11/13/20

**Prorated Base, Supplemental and Concentration Rate per ADA**

|             | 2018-19 | 2019-20 | 2020-21  | 2021-22  | 2022-23  | 2023-24  | 2024-25  |
|-------------|---------|---------|----------|----------|----------|----------|----------|
| Grades TK-3 |         |         | \$ 8,503 | \$ 8,503 | \$ 8,503 | \$ 8,503 | \$ 8,503 |
| Grades 4-6  |         |         | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 |
| Grades 7-8  |         |         | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 |
| Grades 9-12 |         |         | \$ 9,572 | \$ 9,572 | \$ 9,572 | \$ 9,572 | \$ 9,572 |

**Prorated Base Grants**

|             |          |          |          |          |          |          |          |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 | \$ 7,702 |
| Grades 4-6  | \$ 7,571 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 | \$ 7,818 |
| Grades 7-8  | \$ 7,796 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 | \$ 8,050 |
| Grades 9-12 | \$ 9,034 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 | \$ 9,329 |

**Prorated Grade Span Adjustment**

|             |        |        |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|--------|--------|
| Grades TK-3 | \$ 776 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 | \$ 801 |
| Grades 9-12 | \$ 235 | \$ 243 | \$ 243 | \$ 243 | \$ 243 | \$ 243 | \$ 243 |

**Necessary Small School Selection (if applicable)**

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

**LCFF Calculator Universal Assumptions**  
 Reed Union Elementary (65425) - 2020-21 First Interim

**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 First Interim

**Projection Date:**

11/13/20

| Supplemental Grant                       | 2018-19  | 2019-20  | 2020-21  | 2021-22  | 2022-23  | 2023-24  | 2024-25  |
|------------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| Maximum - 1.00 ADA, 100% UPP             | 20.00%   | 20.00%   | 20.00%   | 20.00%   | 20.00%   | 20.00%   | 20.00%   |
| Grades TK-3                              | \$ 1,647 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ 1,701 |
| Grades 4-6                               | \$ 1,514 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 | \$ 1,564 |
| Grades 7-8                               | \$ 1,559 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 | \$ 1,610 |
| Grades 9-12                              | \$ 1,854 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 | \$ 1,914 |
| Actual - 1.00 ADA, Local UPP as follows: | 6.25%    | 6.27%    | 6.22%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Grades TK-3                              | \$ 103   | \$ 107   | \$ 106   | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 4-6                               | \$ 95    | \$ 98    | \$ 97    | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 7-8                               | \$ 97    | \$ 101   | \$ 100   | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 9-12                              | \$ 116   | \$ 120   | \$ 119   | \$ -     | \$ -     | \$ -     | \$ -     |
| Concentration Grant (>55% population)    | 50.00%   | 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 | \$ 4,252 | \$ 4,252 | \$ 4,252 | \$ 4,252 |
| Grades 4-6                                    | \$ 3,786 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 | \$ 3,909 |
| Grades 7-8                                    | \$ 3,898 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,025 |
| Grades 9-12                                   | \$ 4,635 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 | \$ 4,786 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |
| Grades TK-3                                   | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 4-6                                    | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 7-8                                    | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| Grades 9-12                                   | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |

Steve Armstrong

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| A  | B                                                                                   | C                                              | D                                                                                                                                          | E                | F           | G             | H | I        |
|----|-------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|---------------|---|----------|
| 2  | <b>STATE FUNDING INCORPORATED INTO LCFF</b>                                         |                                                |                                                                                                                                            |                  |             |               |   |          |
| 3  | Reed Union Elementary (65425) - 2020-21 First Interim                               |                                                |                                                                                                                                            |                  |             |               |   | 11/13/20 |
| 4  |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 5  |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 6  |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 7  | <b>2012-13 REVENUE LIMIT DATA</b>                                                   |                                                |                                                                                                                                            |                  |             |               |   |          |
| 9  | Line                                                                                | CDE Exhibit                                    |                                                                                                                                            | Annual Certific. | Adjustments | 12-13 RL DATA |   |          |
| 10 | <b>School District per ADA Calculations</b>                                         |                                                |                                                                                                                                            |                  |             |               |   |          |
| 11 | <b>2012-13 ADA for Rates</b>                                                        |                                                |                                                                                                                                            |                  |             |               |   |          |
| 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<br>(A-1 - A-2 + A-3)                                                                                                    | 1,459.66         | -           | 1,459.66      |   |          |
| 16 |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 17 | <b>2012-13 Revenue Limit Data Elements</b>                                          |                                                |                                                                                                                                            |                  |             |               |   |          |
| 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<br>(B-1 + B-2)                                                                                          | \$ 6,798.97      | \$ -        | \$ 6,798.97   |   |          |
| 21 |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 22 | <b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 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<br>(B-4 + B-5 - B-6)                                                                                              | \$ -             | \$ -        | \$ -          |   |          |
| 27 |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 28 | <b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b> |                                                |                                                                                                                                            |                  |             |               |   |          |
| 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<br>(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 | <b>Calculated Rates per ADA</b>                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 37 | C-1                                                                                 | 2012-13 Adj DI RL /ADA Rate                    | Rate 1: Floor BRL Rate per ADA<br>Deficit BRL per ADA<br>(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<br>Other RL per ADA<br>(((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<br>Adjusted RL per ADA for Min. State Aid<br>((((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<br>Calculation | Prior Year Cumulative Gap Rate<br>(manual entry ONLY for school districts without certified CDE<br>principal apportionment exhibits)       | \$ -             |             | \$ -          |   |          |
| 44 |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 45 | <b>Necessary Small School Data</b>                                                  |                                                |                                                                                                                                            |                  |             |               |   |          |
| 46 | N/A                                                                                 |                                                | Necessary Small School Add-on Amount                                                                                                       | \$ 266.42        |             | \$ 266.42     |   |          |
| 47 | G-4                                                                                 | Sch District Revenue Limit                     | Allowance for Necessary<br>Small School (deficit)                                                                                          | \$ -             |             | \$ -          |   |          |
| 48 |                                                                                     |                                                |                                                                                                                                            |                  |             |               |   |          |
| 49 | <b>Historical information for School Districts in existence in 2012-13:</b>         |                                                |                                                                                                                                            |                  |             |               |   |          |
| 50 | E-1                                                                                 | Sch District Revenue Limit                     | Total Revenue Limit                                                                                                                        | \$ 7,811,890     |             | \$ 7,811,890  |   |          |

|    | A                                                     | B                          | C                                 | D | E  | F          | G | H  | I          |
|----|-------------------------------------------------------|----------------------------|-----------------------------------|---|----|------------|---|----|------------|
| 2  | <b>STATE FUNDING INCORPORATED INTO LCFF</b>           |                            |                                   |   |    |            |   |    |            |
| 3  | Reed Union Elementary (65425) - 2020-21 First Interim |                            |                                   |   |    |            |   |    | 11/13/20   |
| 4  |                                                       |                            |                                   |   |    |            |   |    |            |
| 5  |                                                       |                            |                                   |   |    |            |   |    |            |
| 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 | <b>State Aid for Revenue Limit</b>                    |                            |                                   |   |    |            |   |    | -          |

|    |                                                                    |                                                                  |                                                                                                                              |   |   |            |      |      |          |
|----|--------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---|---|------------|------|------|----------|
|    | A                                                                  | B                                                                | C                                                                                                                            | D | E | F          | G    | H    | I        |
| 2  | STATE FUNDING INCORPORATED INTO LCFF                               |                                                                  |                                                                                                                              |   |   |            |      |      |          |
| 3  | Reed Union Elementary (65425) - 2020-21 First Interim              |                                                                  |                                                                                                                              |   |   |            |      |      | 11/13/20 |
| 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                                                               | CDE Schedule Re-Certified June 2013                              | 2011-12 Fair Share taken in 2012-13                                                                                          |   |   | \$ 851,205 |      |      |          |
| 82 |                                                                    |                                                                  |                                                                                                                              |   |   |            |      |      |          |
| 83 | A-50                                                               | 2013-14 Exhibit: 2012-13 Cat Program Entitle. Subsumed into LCFF | 2012-13 Fair Share (2013-14 only)                                                                                            |   |   | \$ 885,098 |      |      |          |
| 84 | A-51                                                               | 2012-13 Cat Program Entitl. Subsumed into LCFF                   | Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]                         |   |   | 885,098    |      |      |          |

|     | A                                                                                        | B                                                                     | C     | D | E | F         | G | H | I        |
|-----|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-------|---|---|-----------|---|---|----------|
| 2   | STATE FUNDING INCORPORATED INTO LCFF                                                     |                                                                       |       |   |   |           |   |   |          |
| 3   | Reed Union Elementary (65425) - 2020-21 First Interim                                    |                                                                       |       |   |   |           |   |   | 11/13/20 |
| 4   |                                                                                          |                                                                       |       |   |   |           |   |   |          |
| 5   |                                                                                          |                                                                       |       |   |   |           |   |   |          |
| 85  | CATEGORICAL FUNDING REPEALED WITH LCFF                                                   |                                                                       |       |   |   | 2012-13   |   |   |          |
| 86  | Exhibit                                                                                  |                                                                       | Title |   |   | Deficited |   |   |          |
| 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)    |       |   |   |           |   |   |          |

|     | A                                                                | B | C | D | E | F         | G       | H | I        |
|-----|------------------------------------------------------------------|---|---|---|---|-----------|---------|---|----------|
| 2   | STATE FUNDING INCORPORATED INTO LCFF                             |   |   |   |   |           |         |   |          |
| 3   | Reed Union Elementary (65425) - 2020-21 First Interim            |   |   |   |   |           |         |   | 11/13/20 |
| 4   |                                                                  |   |   |   |   |           |         |   |          |
| 5   |                                                                  |   |   |   |   |           |         |   |          |
| 145 | OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS                     |   |   |   |   |           |         |   |          |
| 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                |   |   |   |   |           |         |   |          |
| 152 |                                                                  |   |   |   |   | District  | Charter |   |          |
| 153 | TOTAL STATE AID                                                  |   |   |   |   | (545)     | -       |   |          |
| 155 | TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)         |   |   |   |   | 7,811,345 | -       |   |          |
| 156 | TOTAL ENTITLEMENT PER ADA                                        |   |   |   |   | 5,351     |         |   |          |

| Reed Union Elementary (65425) - 2020-21 First Interim                  |                     |            |                       |         |                               |            |             |           |            | 44148   | v21.2  |            |
|------------------------------------------------------------------------|---------------------|------------|-----------------------|---------|-------------------------------|------------|-------------|-----------|------------|---------|--------|------------|
| LOCAL CONTROL FUNDING FORMULA                                          |                     |            |                       |         |                               |            | 2019-20     |           |            | 2020-21 |        |            |
| CALCULATE LCFF TARGET                                                  |                     |            |                       |         |                               |            |             |           |            |         |        |            |
| Unduplicated as % of Enrollment                                        | COIA & Augmentation |            | Base Grant Proportion |         | Unduplicated Pupil Percentage |            | 2019-20     |           |            |         |        |            |
|                                                                        | ADA                 | Base       | Gr Span               | Supp    | Concen                        | TARGET     | ADA         | Base      | Gr Span    | Supp    | Concen | TARGET     |
| Grades TK-3                                                            | 483.25              | 7,702      | 801                   | 107     | -                             | 4,160,603  | 449.79      | 7,702     | 801        | 106     | -      | 3,872,142  |
| Grades 4-6                                                             | 474.11              | 7,818      | -                     | 98      | -                             | 3,753,073  | 446.23      | 7,818     | -          | 97      | -      | 3,532,025  |
| Grades 7-8                                                             | 351.78              | 8,050      | -                     | 101     | -                             | 2,867,340  | 363.62      | 8,050     | -          | 100     | -      | 2,963,555  |
| Grades 9-12                                                            | -                   | 9,329      | 243                   | 120     | -                             | -          | -           | 9,329     | 243        | 119     | -      | -          |
| Subtract NSS                                                           | -                   | -          | -                     | -       | -                             | -          | -           | -         | -          | -       | -      | -          |
| NSS Allowance                                                          | -                   | -          | -                     | -       | -                             | -          | -           | -         | -          | -       | -      | -          |
| TOTAL BASE                                                             | 1,309.14            | 10,260,413 | 387,083               | 133,520 | -                             | 10,781,016 | 1,259.64    | 9,880,050 | 360,281    | 127,391 | -      | 10,367,722 |
| Targeted Instructional Improvement Block Grant                         |                     |            |                       |         |                               | -          |             |           |            |         |        | -          |
| Home-to-School Transportation                                          |                     |            |                       |         |                               | -          |             |           |            |         |        | -          |
| Small School District Bus Replacement Program                          |                     |            |                       |         |                               | 24,305     |             |           |            |         |        | 24,305     |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET                            |                     |            |                       |         |                               | 10,805,321 |             |           |            |         |        | 10,392,027 |
| Funded Based on Target Formula (based on prior year P-2 certification) |                     |            |                       |         |                               | TRUE       |             |           |            |         |        | TRUE       |
| ECONOMIC RECOVERY TARGET PAYMENT                                       |                     |            |                       |         |                               |            | 103,140     |           |            |         |        |            |
| CALCULATE LCFF FLOOR                                                   |                     |            |                       |         |                               |            |             |           |            |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | 12-13       | 19-20     |            |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | Rate        | ADA       |            |         |        |            |
| Current Year Funded ADA times Base per ADA                             |                     |            |                       |         |                               |            | 5,284.70    | 1,309.14  | 6,918,412  |         |        |            |
| Current Year Funded ADA times Other RL per ADA                         |                     |            |                       |         |                               |            | 67.15       | 1,309.14  | 87,909     |         |        |            |
| Necessary Small School Allowance at 12-13 rates                        |                     |            |                       |         |                               |            |             |           | -          |         |        |            |
| 2012-13 Categoryals                                                    |                     |            |                       |         |                               |            |             |           | 850,660    |         |        |            |
| Floor Adjustments                                                      |                     |            |                       |         |                               |            |             |           | -          |         |        |            |
| 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 | 1,309.14  | 3,449,073  |         |        |            |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                             |                     |            |                       |         |                               |            |             |           | 10,455,394 |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | 12-13       | 20-21     |            |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | Rate        | ADA       |            |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | 5,284.70    | 1,259.64  | 6,656,820  |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | 67.15       | 1,259.64  | 84,585     |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | -          |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | 850,660    |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | -          |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | (850,660)  |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | -          |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | \$ 2,634.61 | 1,259.64  | 3,318,660  |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | 10,060,065 |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | 10,060,065 |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | 10,392,027 |         |        |            |
|                                                                        |                     |            |                       |         |                               |            |             |           | TRUE       |         |        |            |
|                                                                        |                     |            |                       |         |                               |            | 103,140     |           |            |         |        |            |

|                                                             |            |           |          |                   |                   |
|-------------------------------------------------------------|------------|-----------|----------|-------------------|-------------------|
| Reed Union Elementary [65425] - 2020-21 First Interim       |            |           |          | 44148             | v21.2             |
| <b>LOCAL CONTROL FUNDING FORMULA</b>                        |            |           |          | <b>2019-20</b>    | <b>2020-21</b>    |
| CALCULATE LCFF PHASE-IN ENTITLEMENT                         |            |           |          |                   |                   |
| LOCAL CONTROL FUNDING FORMULA TARGET                        |            |           |          | <b>2019-20</b>    | <b>2020-21</b>    |
| LOCAL CONTROL FUNDING FORMULA FLOOR                         |            |           |          | 10,805,321        | 10,392,027        |
| LCFF Need (LCFF Target less LCFF Floor, if positive)        |            |           |          | 10,455,394        | 10,060,065        |
| Current Year Gap Funding                                    |            |           | 100.00%  | -                 | -                 |
| ECONOMIC RECOVERY PAYMENT                                   |            |           |          | 103,140           | 103,140           |
| Miscellaneous Adjustments                                   |            |           |          | -                 | -                 |
| LCFF Entitlement before Minimum State Aid provision         |            |           |          | <b>10,908,461</b> | <b>10,495,167</b> |
| CALCULATE STATE AID                                         |            |           |          |                   |                   |
| Transition Entitlement                                      |            |           |          | 10,908,461        | 10,495,167        |
| Local Revenue (including RDA)                               |            |           |          | (16,831,638)      | (17,558,236)      |
| Gross State Aid                                             |            |           |          | -                 | -                 |
| CALCULATE MINIMUM STATE AID                                 |            |           |          |                   |                   |
| 2012-13 RL/Charter Gen BG adjusted for ADA                  | 12-13 Rate | 19-20 ADA |          | N/A               | N/A               |
| 2012-13 NSS Allowance (deficit)                             | 5,351.86   | 1,309.14  |          | 7,006,334         | 6,741,417         |
| Minimum State Aid Adjustments                               |            |           |          | -                 | -                 |
| Less Current Year Property Taxes/In Lieu                    |            |           |          | (16,831,638)      | (17,558,236)      |
| 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         |            |           |          | -                 | 0.00%             |
| Proration Factor                                            |            |           |          | -                 | -                 |
| 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                                             |            |           |          | -                 | -                 |
| <b>Additional State Aid (Additional 5A)</b>                 |            |           |          | -                 | -                 |
| LCFF Phase-In Entitlement                                   |            |           |          |                   |                   |
| (before COE transfer, Choice & Charter Supplemental)        |            |           |          | 10,908,461        | 10,495,167        |
| CHANGE OVER PRIOR YEAR                                      | -2.70%     | (302,341) |          |                   | -3.79% (413,294)  |
| LCFF Entitlement PER ADA                                    |            |           |          | 8,333             | 8,332             |
| PER ADA CHANGE OVER PRIOR YEAR                              | 3.62%      | 291       |          |                   | -0.01% (1)        |
| BASIC AID STATUS (school districts only)                    |            |           |          | <i>Basic Aid</i>  | <i>Basic Aid</i>  |
| LCFF SOURCES INCLUDING EXCESS TAXES                         |            |           |          |                   |                   |
| State Aid                                                   |            |           | Increase | 2019-20           | 2020-21           |
| Property Taxes net of In-Lieu                               | 0.00%      | -         |          | -                 | -                 |
| Charter-In-Lieu Taxes                                       | 3.06%      | 499,244   |          | 16,831,638        | 17,558,236        |
| LCFF pre COE, Choice, 5 supp                                | 0.00%      | -         |          | -                 | -                 |
|                                                             | 3.06%      | 499,244   |          | 16,831,638        | 17,558,236        |

| Reed Union Elementary (65425) - 2020-21 First Interim                 |                     |           |                     |             |                               |            |         |       |             | 4/14/18   | v21.2   |           |
|-----------------------------------------------------------------------|---------------------|-----------|---------------------|-------------|-------------------------------|------------|---------|-------|-------------|-----------|---------|-----------|
| LOCAL CONTROL FUNDING FORMULA                                         |                     |           |                     |             |                               |            |         |       |             | 2021-22   | 2022-23 |           |
| CALCULATE LCFF TARGET                                                 |                     |           |                     |             |                               |            |         |       |             |           |         |           |
| Unduplicated as % of Enrollment                                       | COLA & Augmentation |           | Base Grant Poration |             | Unduplicated Pupil Percentage |            | 2021-22 |       | 2022-23     |           |         |           |
|                                                                       | 0.000%              | 0.00%     | 0.00%               | 0.00%       | 0.00%                         | 0.00%      |         |       |             |           |         |           |
| Grades TK-3                                                           | ADA                 | Base      | Gr Span             | Supp        | Concen                        | TARGET     | ADA     | Base  | Gr Span     | Supp      | Concen  | TARGET    |
| Grades 4-6                                                            | 448.77              | 7,702     | 801                 | -           | -                             | 3,815.891  | -       | 7,702 | 801         | -         | -       | -         |
| Grades 7-8                                                            | 442.22              | 7,818     | -                   | -           | -                             | 3,457,276  | -       | 7,818 | -           | -         | -       | -         |
| Grades 9-12                                                           | 362.62              | 8,050     | -                   | -           | -                             | 2,919,091  | -       | 8,050 | -           | -         | -       | -         |
| Subtract NSS                                                          | -                   | 9,329     | 243                 | -           | -                             | -          | -       | 9,329 | 243         | -         | -       | -         |
| NSS Allowance                                                         | -                   | -         | -                   | -           | -                             | -          | -       | -     | -           | -         | -       | -         |
| TOTAL BASE                                                            | 1,253.61            | 9,832,794 | 359,464             | -           | -                             | 10,192,258 | -       | -     | -           | -         | -       | -         |
| Targeted Instructional Improvement Block Grant                        |                     |           |                     |             |                               | -          |         |       |             |           |         | -         |
| Home-to-School Transportation                                         |                     |           |                     |             |                               | -          |         |       |             |           |         | 24,305    |
| Small School District Bus Replacement Program                         |                     |           |                     |             |                               | 24,305     |         |       |             |           |         | -         |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET                           |                     |           |                     |             |                               | 10,216,563 |         |       |             |           |         | 24,305    |
| Funded Based on Target Formula based on prior year P-2 certification) |                     |           |                     |             |                               | TRUE       |         |       |             |           |         | TRUE      |
| ECONOMIC RECOVERY TARGET PAYMENT                                      |                     |           |                     |             |                               | 103,140    |         |       |             |           |         | 103,140   |
| CALCULATE LCFF FLOOR                                                  |                     |           |                     |             |                               |            |         |       |             |           |         |           |
| Current year Funded ADA times Base per ADA                            |                     |           |                     | 12-13 Rate  | 21-22 ADA                     |            |         |       | 12-13 Rate  | 22-23 ADA |         |           |
| Current year Funded ADA times Other RL per ADA                        |                     |           |                     | 5,284.70    | 1,253.61                      | 6,624,953  |         |       | 5,284.70    | -         | -       | -         |
| Necessary Small School Allowance at 12-13 rates                       |                     |           |                     | 67.15       | 1,253.61                      | 84,180     |         |       | 67.15       | -         | -       | -         |
| 2012-13 Categories                                                    |                     |           |                     |             |                               | -          |         |       |             |           |         | -         |
| Floor Adjustments                                                     |                     |           |                     |             |                               | 850,660    |         |       |             |           |         | 850,660   |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA         |                     |           |                     | -           | -                             | -          |         |       | -           | -         | -       | -         |
| Less Fair Share Reduction                                             |                     |           |                     | -           | -                             | (850,660)  |         |       | -           | -         | -       | (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 | 1,253.61                      | 3,302,773  |         |       | \$ 2,634.61 | -         | -       | -         |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                            |                     |           |                     |             |                               | 10,011,906 |         |       |             |           |         | -         |

| Reed Union Elementary [65425] - 2020-21 First Interim       |            | 44148        | v21.2                |
|-------------------------------------------------------------|------------|--------------|----------------------|
| LOCAL CONTROL FUNDING FORMULA                               |            | 2021-22      | 2022-23              |
| CALCULATE LCFF PHASE-IN ENTITLEMENT                         |            |              |                      |
| LOCAL CONTROL FUNDING FORMULA TARGET                        |            | 2021-22      | 2022-23              |
| LOCAL CONTROL FUNDING FORMULA FLOOR                         |            | 10,216,563   | 24,305               |
| LCFF Need (LCFF Target less LCFF Floor, if positive)        |            | 10,011,906   | -                    |
| Current Year Gap Funding                                    | 100.00%    | -            | -                    |
| ECONOMIC RECOVERY PAYMENT                                   |            | 103,140      | 103,140              |
| Miscellaneous Adjustments                                   |            | -            | -                    |
| LCFF Entitlement before Minimum State Aid provision         |            | 10,319,703   | 127,445              |
| CALCULATE STATE AID                                         |            |              |                      |
| Transition Entitlement                                      |            | 10,319,703   | 127,445              |
| Local Revenue (including RDA)                               |            | (17,558,236) | (17,558,236)         |
| Gross State Aid                                             |            | -            | -                    |
| CALCULATE MINIMUM STATE AID                                 |            |              |                      |
| 2012-13 RL/Charter Gen BG adjusted for ADA                  | 12-13 Rate | 21-22 ADA    | N/A                  |
| 2012-13 NSS Allowance (deficit)                             | 5,351.86   | 1,253.61     | 6/709,145            |
| Minimum State Aid Adjustments                               |            | -            | -                    |
| Less Current Year Property Taxes/In Lieu                    |            | (17,558,236) | (17,558,236)         |
| 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         |            | 0.00%        | 0.00%                |
| Proration Factor                                            |            | -            | -                    |
| 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)        |            | 10,319,703   | 127,445              |
| CHANGE OVER PRIOR YEAR                                      | -1.67%     | (175,464)    | -98.77% (10,192,258) |
| LCFF Entitlement PER ADA                                    |            | 8,232        | -                    |
| PER ADA CHANGE OVER PRIOR YEAR                              | -1.20%     | (100)        | -100.00% (8,232)     |
| BASIC AID STATUS (school districts only)                    |            | Basic Aid    |                      |
| LCFF SOURCES INCLUDING EXCESS TAXES                         |            |              |                      |
| State Aid                                                   | Increase   | 2021-22      | 2022-23              |
| Property Taxes net of In-Lieu                               | 0.00%      | -            | 0.00%                |
| Charter-In-Lieu Taxes                                       | 0.00%      | 17,558,236   | 17,558,236           |
| LCFF pre COE, Choice, Supp                                  | 0.00%      | -            | 0.00%                |
|                                                             |            | 17,558,236   | 17,558,236           |

| Reed Union Elementary(65425) - 2020-21 First Interim                  |                     |       |                          |                                  |         |        |   |   |   |
|-----------------------------------------------------------------------|---------------------|-------|--------------------------|----------------------------------|---------|--------|---|---|---|
| v21.2                                                                 |                     |       |                          |                                  |         |        |   |   |   |
| LOCAL CONTROL FUNDING FORMULA                                         |                     |       |                          |                                  | 2023-24 |        |   |   |   |
| CALCULATE LCFF TARGET                                                 |                     |       |                          |                                  |         |        |   |   |   |
| Unduplicated as % of Enrollment                                       | COLA & Augmentation |       | Base Grant<br>Proportion | Unduplicated Pupil<br>Percentage | 2023-24 |        |   |   |   |
|                                                                       | ADA                 | Base  | Gr-Span                  | Supp                             | Concern | TARGET |   |   |   |
| Grades TK-3                                                           | -                   | 7,702 | 801                      | -                                | -       | -      | - | - | - |
| Grades 4-6                                                            | -                   | 7,818 | -                        | -                                | -       | -      | - | - | - |
| Grades 7-8                                                            | -                   | 8,050 | -                        | -                                | -       | -      | - | - | - |
| Grades 9-12                                                           | -                   | 9,329 | 243                      | -                                | -       | -      | - | - | - |
| Subtract NSS                                                          | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| NSS Allowance                                                         | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| TOTAL BASE                                                            | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| Targeted Instructional Improvement Block Grant                        | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| Home-to-School Transportation                                         | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| Small School District Bus Replacement Program                         | -                   | -     | -                        | -                                | -       | -      | - | - | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET                           |                     |       |                          |                                  | 24,305  |        |   |   |   |
| Funded based on Target Formula (based on prior year p2 certification) |                     |       |                          |                                  | TRUE    |        |   |   |   |
| ECONOMIC RECOVERY TARGET PAYMENT                                      |                     |       |                          |                                  | 103,140 |        |   |   |   |
| CALCULATE LCFF FLOOR                                                  |                     |       |                          |                                  | 103,140 |        |   |   |   |
| Current year Funded ADA times Base per ADA                            | 12-13               | 23-24 |                          |                                  |         |        |   |   |   |
| Current year Funded ADA times O ther RL per ADA                       | Rate                | ADA   |                          |                                  |         |        |   |   |   |
| Necessary Small School Allowance at 12-13 rates                       | 5,284.70            | -     |                          |                                  |         |        |   |   |   |
|                                                                       | 67.15               | -     |                          |                                  |         |        |   |   |   |
| 2012-13 Categoryals                                                   |                     |       | 850,660                  |                                  |         |        |   |   |   |
| Floor Adjustments                                                     |                     |       | -                        |                                  |         |        |   |   |   |
| 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         | -     | -                        |                                  |         |        |   |   |   |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                            |                     |       | -                        |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
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|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
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|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |
|                                                                       |                     |       |                          |                                  |         |        |   |   |   |

|                                                             |            |              |              |
|-------------------------------------------------------------|------------|--------------|--------------|
| Reed Union Elementary [65425] - 2020-21 First Interim       |            | v21.2        |              |
| LOCAL CONTROL FUNDING FORMULA                               |            | 2023-24      | 2024-25      |
| CALCULATE LCFF PHASE-IN ENTITLEMENT                         |            |              |              |
| LOCAL CONTROL FUNDING FORMULA TARGET                        |            | 2023-24      | 2024-25      |
| LOCAL CONTROL FUNDING FORMULA FLOOR                         |            | 24,305       | 24,305       |
| LCFF Need (LCFF Target less LCFF Floor, if positive)        |            | -            | -            |
| Current Year Gap Funding                                    | 100.00%    | -            | -            |
| ECONOMIC RECOVERY PAYMENT                                   |            | 103,140      | 103,140      |
| Miscellaneous Adjustments                                   |            | -            | -            |
| LCFF Entitlement before Minimum State Aid provision         |            | 127,445      | 127,445      |
| CALCULATE STATE AID                                         |            |              |              |
| Transition Entitlement                                      |            | 127,445      | 127,445      |
| Local Revenue (including RDA)                               |            | (17,566,484) | (17,566,484) |
| Gross State Aid                                             |            | -            | -            |
| CALCULATE MINIMUM STATE AID                                 |            |              |              |
| 2012-13 RL/Charter Gen BG adjusted for ADA                  | 12-13 Rate | 23-24 ADA    | N/A          |
| 2012-13 NSS Allowance (deficit)                             | 5,351.86   | -            | -            |
| Minimum State Aid Adjustments                               |            | -            | -            |
| Less Current Year Property Taxes/In Lieu                    |            | (17,566,484) | (17,566,484) |
| 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         |            | 0.00%        | 0.00%        |
| Proration Factor                                            |            | -            | -            |
| 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)        |            | 127,445      | 127,445      |
| CHANGE OVER PRIOR YEAR                                      | 0.00%      | -            | 0.00%        |
| LCFF Entitlement PER ADA                                    |            | -            | -            |
| PER ADA CHANGE OVER PRIOR YEAR                              | 0.00%      | -            | 0.00%        |
| BASIC AID STATUS (school districts only)                    |            |              |              |
| LCFF SOURCES INCLUDING EXCESS TAXES                         |            |              |              |
| State Aid                                                   | Increase   | 2023-24      | 2024-25      |
| Property Taxes net of In-Lieu                               | 0.00%      | -            | -            |
| Charter-In-Lieu Taxes                                       | 0.05%      | 8,248        | 17,566,484   |
| LCFF pre COE, Choice, Supp                                  | 0.05%      | 8,248        | 17,566,484   |
|                                                             | Increase   |              |              |
|                                                             | 0.00%      | -            | -            |
|                                                             | 0.00%      | -            | 17,566,484   |
|                                                             | 0.00%      | -            | -            |
|                                                             | 0.00%      | -            | 17,566,484   |

### K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

*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%    |
| <b>MADE ADEQUATE PROGRESS?</b> |         | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | YES   | YES   | YES   | YES   | YES   | YES   |

**K-3 Grade Span Adjustment Funding Determination**

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

*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        |

### K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

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

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   |

#### 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   |

#### 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 First Interim

11/13/20

*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%    |
| <b>MADE ADEQUATE PROGRESS?</b> |         | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | 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 |
| <b>MADE ADEQUATE PROGRESS?</b>  | YES   | YES   | YES   | YES   | YES   | YES   |

**K-3 Grade Span Adjustment Funding Determination**

Reed Union Elementary (65425) - 2020-21 First Interim

*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 | 2024-25    |
|--------------------------------|---------|------------|
| Target class size              |         | 24.00      |
| GAP funding rate selection     |         | May Revise |
| Current                        |         | 100.00%    |
| May Revise                     |         | 100.00%    |
| <b>MADE ADEQUATE PROGRESS?</b> |         | <b>YES</b> |

|                                                 |            |
|-------------------------------------------------|------------|
| <b>TK-3 Class Size - Progress toward target</b> |            |
| <i>School Site</i>                              |            |
| Average Class Size                              |            |
| Prior year target                               | 24.00      |
| Distance to target                              | 0.00       |
| Required progress                               | 0.00       |
| Max Class Size to make progress                 | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>                  | <b>YES</b> |

|                                                 |            |
|-------------------------------------------------|------------|
| <b>TK-3 Class Size - Progress toward target</b> |            |
| <i>School Site</i>                              |            |
| Average Class Size                              |            |
| Prior year target                               | 24.00      |
| Distance to target                              | 0.00       |
| Required progress                               | 0.00       |
| Max Class Size to make progress                 | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>                  | <b>YES</b> |

|                                                 |            |
|-------------------------------------------------|------------|
| <b>TK-3 Class Size - Progress toward target</b> |            |
| <i>School Site</i>                              |            |
| Average Class Size                              |            |
| Prior year target                               | 24.00      |
| Distance to target                              | 0.00       |
| Required progress                               | 0.00       |
| Max Class Size to make progress                 | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>                  | <b>YES</b> |

K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 First Interim

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 | 2024-25    |
|----------------------------|---------|------------|
| Target class size          |         | 24.00      |
| GAP funding rate selection |         | May Revise |
| Current                    |         | 100.00%    |
| May Revise                 |         | 100.00%    |
| MADE ADEQUATE PROGRESS?    |         | YES        |

### K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 First Interim

*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 | 2024-25    |
|----------------------------|---------|------------|
| Target class size          |         | 24.00      |
| GAP funding rate selection |         | May Revise |
| Current                    |         | 100.00%    |
| May Revise                 |         | 100.00%    |

**MADE ADEQUATE PROGRESS?**

**YES**

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

District Class Size

12/10/2023:03 PM

LCFF Calculator v21.2

### K-3 Grade Span Adjustment Funding Determination

Reed Union Elementary (65425) - 2020-21 First Interim

*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 | 2024-25    |
|----------------------------|---------|------------|
| Target class size          |         | 24.00      |
| GAP funding rate selection |         | May Revise |
| Current                    |         | 100.00%    |
| May Revise                 |         | 100.00%    |

**MADE ADEQUATE PROGRESS?**

**YES**

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

**TK-3 Class Size - Progress toward target**

*School Site*

|                                 |            |
|---------------------------------|------------|
| Average Class Size              |            |
| Prior year target               | 24.00      |
| Distance to target              | 0.00       |
| Required progress               | 0.00       |
| Max Class Size to make progress | 24.00      |
| <b>MADE ADEQUATE PROGRESS?</b>  | <b>YES</b> |

District Class Size

12/10/2023:03 PM

LCFF Calculator v21.2

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

EDUCATION PROTECTION ACCOUNT

| Certification:                                           |                                                                                    | Est. Annual<br>2019-20 | 2020-21      | 2021-22      | 2022-23      | 2023-24      | 2024-25      |
|----------------------------------------------------------|------------------------------------------------------------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------|
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT   |                                                                                    |                        |              |              |              |              |              |
| A-1                                                      | Total ADA for EPA Minimum                                                          | 1,309.14               | 1,259.64     | 1,253.61     | -            | -            | -            |
| A-2                                                      | Minimum Funding per ADA                                                            | 200                    | 200          | 200          | 200          | 200          | 200          |
| A-3                                                      | EPA Minimum Funding (A-1 * A-2)                                                    | 261,828                | 251,928      | 250,722      | -            | -            | -            |
| EPA PROPORTIONATE SHARE CAP                              |                                                                                    |                        |              |              |              |              |              |
| Adjusted Total Revenue Limit                             |                                                                                    | 7,006,321              | 6,741,405    | 6,709,133    | -            | -            | -            |
| Current Year Adjusted NSS Allowance                      |                                                                                    | -                      | -            | -            | -            | -            | -            |
| B-12                                                     | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA                    | 7,006,321              | 6,741,405    | 6,709,133    | -            | -            | -            |
| B-13                                                     | Local Revenue/in-lieu of Property Taxes                                            | 16,831,638             | 17,558,236   | 17,558,236   | 17,558,236   | 17,566,484   | 17,566,484   |
| 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                    | 7,006,321              | 6,741,405    | 6,709,133    | -            | -            | -            |
| C-2                                                      | Statewide EPA Proportionate Share Ratio (as of P-2 certification)                  | N/A                    | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| C-3                                                      | EPA Proportionate Share (C-1 * C-2)                                                | 1,127,106              | 2,458,780    | 1,274,735    | -            | -            | -            |
| 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) | 261,828                | 251,928      | 250,722      | -            | -            | -            |
| D-2                                                      | Miscellaneous Adjustments**                                                        | -                      | -            | -            | -            | -            | -            |
| D-3                                                      | Adjusted EPA Entitlement (D-1 + D-2)                                               | 261,828                | 251,928      | 250,722      | -            | -            | -            |
| D-4                                                      | Prior Year Annual Adjustment                                                       | N/A                    | (36)         | -            | -            | -            | -            |
| D-5                                                      | P2 Entitlement Net of PY Adjustment                                                | N/A                    | 251,892      | 250,722      | -            | -            | -            |
| C-2                                                      | Statewide EPA Proportionate Share Ratio (as of Annual certification)               | 16.08698870%           | 36.47280930% | 19.00000000% | 19.00000000% | 19.00000000% | 19.00000000% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) |                                                                                    | N/A                    | 251,928      | 250,722      | -            | -            | -            |

Reed Union Elementary (65425) - 2020-21 First Interim

11/13/20

EDUCATION PROTECTION ACCOUNT

|                                                              | Certification:         |            |            |            |            |            |
|--------------------------------------------------------------|------------------------|------------|------------|------------|------------|------------|
|                                                              | Est. Annual<br>2019-20 | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
| <b>Calculation of Net State Aid before Minimum State Aid</b> |                        |            |            |            |            |            |
| Phase-In Entitlement                                         | N/A                    | 10,495,167 | 10,319,703 | 127,445    | 127,445    | 127,445    |
| Less Property Taxes/In-Lieu                                  | N/A                    | 17,558,236 | 17,558,236 | 17,558,236 | 17,566,484 | 17,566,484 |
| Gross State Aid                                              | N/A                    | -          | -          | -          | -          | -          |
| Less EPA Allocation                                          | N/A                    | 251,928    | 250,722    | -          | -          | -          |
| Net State Aid                                                | N/A                    | -          | -          | -          | -          | -          |
| <b>Minimum State Aid</b>                                     |                        |            |            |            |            |            |
| Adjusted Total Revenue Limit                                 | N/A                    | 6,741,417  | 6,709,145  | -          | -          | -          |
| 2012-13 Deficted NSS Allowance                               | N/A                    | -          | -          | -          | -          | -          |
| Less Property Taxes/In-Lieu                                  | N/A                    | 17,558,236 | 17,558,236 | 17,558,236 | 17,566,484 | 17,566,484 |
| Less EPA Allocation                                          | N/A                    | 251,928    | 250,722    | -          | -          | -          |
| 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%      | 0.00%      |
| Minimum State Aid Guarantee                                  | N/A                    | -          | -          | -          | -          | -          |
| Charter School Minimum State Aid Offset (effective 2014-15)  | N/A                    | -          | -          | -          | -          | -          |
| <b>LCFF State Aid</b>                                        |                        |            |            |            |            |            |
| EPA in Excess to LCFF Funding                                | N/A                    | 251,928    | 250,722    | -          | -          | -          |

|                                         | 2019-20       | 2020-21       | 2021-22       | 2022-23          | 2023-24       |
|-----------------------------------------|---------------|---------------|---------------|------------------|---------------|
| Local Property Taxes                    | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| Less: RDA Incl. in Prop. Taxes          | \$ -          |               |               |                  |               |
| Local Property Taxes less RDA           |               | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| District LCFF ADA                       | 1,309.14      | 1,259.64      | 1,253.61      | -                | -             |
| Total Charter LCFF ADA                  | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| Total LCFF ADA                          | 1,310.11      | 1,260.61      | 1,254.58      | 0.97             | -             |
| Property Taxes per ADA                  | \$ 12,853.80  | \$ 13,934.91  | \$ 14,001.88  | \$ 18,109,777.19 | \$ -          |
| Funding Method:                         |               |               |               |                  |               |
| Property Taxes per ADA                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| LCFF Funding per ADA                    | 8,248         | 8,248         | 8,248         | 8,248            | -             |
| Certified In-Lieu Taxes                 | -             | -             | -             | -                | -             |
| Alternative Calculation Tool            |               |               |               |                  |               |
| In-Lieu of Property Tax Transfer        | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| Prior Year Basic Aid Status             | Basic Aid     | Basic Aid     | Basic Aid     | Basic Aid        |               |
| 1. Ross Valley Charter School           | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| 1. Property Taxes per ADA               | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| ADA                                     | \$ 12,468     | \$ 13,517     | \$ 13,582     | \$ 17,566,484    | \$ -          |
| 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        |               |               |               |                  |               |
| Target                                  | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |

|                                         | 2019-20       | 2020-21       | 2021-22       | 2022-23          | 2023-24       |
|-----------------------------------------|---------------|---------------|---------------|------------------|---------------|
| Local Property Taxes                    | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| Less: RDA Incl. in Prop. Taxes          | \$ -          |               |               |                  |               |
| Local Property Taxes less RDA           |               | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| District LCFF ADA                       | 1,309.14      | 1,259.64      | 1,253.61      | -                | -             |
| Total Charter LCFF ADA                  | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| Total LCFF ADA                          | 1,310.11      | 1,260.61      | 1,254.58      | 0.97             | -             |
| Property Taxes per ADA                  | \$ 12,853.80  | \$ 13,934.91  | \$ 14,001.88  | \$ 18,109,777.19 | \$ -          |
| Funding Method:                         |               |               |               |                  |               |
| Property Taxes per ADA                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| LCFF Funding per ADA                    | 8,248         | 8,248         | 8,248         | 8,248            | -             |
| Certified In-Lieu Taxes                 | -             | -             | -             | -                | -             |
| Alternative Calculation Tool            |               |               |               |                  |               |
| In-Lieu of Property Tax Transfer        | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| Prior Year Basic Aid Status             |               | Basic Aid     | Basic Aid     | Basic Aid        | Basic Aid     |
| 2                                       | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| 1. 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                                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |

|                                         | 2019-20       | 2020-21       | 2021-22       | 2022-23          | 2023-24       |
|-----------------------------------------|---------------|---------------|---------------|------------------|---------------|
| Local Property Taxes                    | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| Less: RDA Incl. in Prop. Taxes          | \$ -          |               |               |                  |               |
| Local Property Taxes less RDA           |               | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| District LCFF ADA                       | 1,309.14      | 1,259.64      | 1,253.61      | -                | -             |
| Total Charter LCFF ADA                  | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| Total LCFF ADA                          | 1,310.11      | 1,260.61      | 1,254.58      | 0.97             | -             |
| Property Taxes per ADA                  | \$ 12,853.80  | \$ 13,934.91  | \$ 14,001.88  | \$ 18,109,777.19 | \$ -          |
| Funding Method:                         |               |               |               |                  |               |
| Property Taxes per ADA                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| LCFF Funding per ADA                    | 8,248         | 8,248         | 8,248         | 8,248            | -             |
| Certified In-Lieu Taxes                 | -             | -             | -             | -                | -             |
| Alternative Calculation Tool            |               |               |               |                  |               |
| In-Lieu of Property Tax Transfer        | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| Prior Year Basic Aid Status             | Basic Aid     | Basic Aid     | Basic Aid     | Basic Aid        |               |
| 3                                       | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| 1. 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                                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |

|                                         | 2019-20       | 2020-21       | 2021-22       | 2022-23          | 2023-24       |
|-----------------------------------------|---------------|---------------|---------------|------------------|---------------|
| Local Property Taxes                    | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| Less: RDA Incl. in Prop. Taxes          | \$ -          |               |               |                  |               |
| Local Property Taxes less RDA           |               | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| District LCFF ADA                       | 1,309.14      | 1,259.64      | 1,253.61      | -                | -             |
| Total Charter LCFF ADA                  | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| Total LCFF ADA                          | 1,310.11      | 1,260.61      | 1,254.58      | 0.97             | -             |
| Property Taxes per ADA                  | \$ 12,853.80  | \$ 13,934.91  | \$ 14,001.88  | \$ 18,109,777.19 | \$ -          |
| Funding Method:                         |               |               |               |                  |               |
| Property Taxes per ADA                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| LCFF Funding per ADA                    | 8,248         | 8,248         | 8,248         | 8,248            | -             |
| Certified In-Lieu Taxes                 | -             | -             | -             | -                | -             |
| Alternative Calculation Tool            |               |               |               |                  |               |
| In-Lieu of Property Tax Transfer        | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| Prior Year Basic Aid Status             | Basic Aid     | Basic Aid     | Basic Aid     | Basic Aid        |               |
| 4                                       | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| 1. 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                                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |

|                                         | 2019-20       | 2020-21       | 2021-22       | 2022-23          | 2023-24       |
|-----------------------------------------|---------------|---------------|---------------|------------------|---------------|
| Local Property Taxes                    | \$ 16,839,886 | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| Less: RDA Incl. in Prop. Taxes          | \$ -          |               |               |                  |               |
| Local Property Taxes less RDA           |               | \$ 17,566,484 | \$ 17,566,484 | \$ 17,566,484    | \$ 17,566,484 |
| District LCFF ADA                       | 1,309.14      | 1,259.64      | 1,253.61      | -                | -             |
| Total Charter LCFF ADA                  | 0.97          | 0.97          | 0.97          | 0.97             | -             |
| Total LCFF ADA                          | 1,310.11      | 1,260.61      | 1,254.58      | 0.97             | -             |
| Property Taxes per ADA                  | \$ 12,853.80  | \$ 13,934.91  | \$ 14,001.88  | \$ 18,109,777.19 | \$ -          |
| Funding Method:                         |               |               |               |                  |               |
| Property Taxes per ADA                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| LCFF Funding per ADA                    | 8,248         | 8,248         | 8,248         | 8,248            | -             |
| Certified In-Lieu Taxes                 | -             | -             | -             | -                | -             |
| Alternative Calculation Tool            |               |               |               |                  |               |
| In-Lieu of Property Tax Transfer        | \$ 8,248      | \$ 8,248      | \$ 8,248      | \$ 8,248         | \$ -          |
| Prior Year Basic Aid Status             |               | Basic Aid     | Basic Aid     | Basic Aid        | Basic Aid     |
| 5                                       | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |
| 1. 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                                  | \$ -          | \$ -          | \$ -          | \$ -             | \$ -          |

**LCAP Percentage to Increase or Improve Services:  
Summary Supplemental & Concentration Grant**

|                                                                                                                                | 2013-14 | 2019-20    | 2020-21    | 2021-22    | 2022-23 | 2023-24 | 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------|---------|------------|------------|------------|---------|---------|---------|
| 1. LCFF Target Supplemental & Concentration Grant Funding<br><i>from calculator tab</i>                                        |         | 133,520    | 127,391    | -          | -       | -       | -       |
| 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils                 |         |            |            |            |         |         |         |
| 3. Difference <i>[1] less [2]</i>                                                                                              |         |            |            |            |         |         |         |
| 4. Estimated Additional Supplemental & Concentration Grant Funding<br><i>[3] * GAP funding rate</i>                            |         |            |            |            |         |         |         |
| <i>GAP funding rate</i>                                                                                                        |         |            |            |            |         |         |         |
| 5. Estimated Supplemental and Concentration Grant Funds <i>[2] plus [4] (unless [3]&lt;0 then [1]) (for LCAP entry)</i>        |         | 133,520    | 127,391    | -          | -       | -       | -       |
| 6. Base Funding<br><i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i> |         | 10,750,636 | 10,343,471 | 10,295,398 | 103,140 | 103,140 | 103,140 |
| <i>LCFF Phase-In Entitlement</i>                                                                                               |         | 10,908,461 | 10,495,167 | 10,319,703 | 127,445 | 127,445 | 127,445 |
| 7/8. Percentage to Increase or Improve Services*<br><i>[5] / [6] (for LCAP entry)</i>                                          |         | 1.24%      | 1.23%      | 0.00%      | 0.00%   | 0.00%   | 0.00%   |

\*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 | 2024-25 |       |
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$      | 133,520 | \$      | 127,391 | \$      | -       | \$    |
| Current year Percentage to Increase or Improve Services                              |         | 1.24%   |         | 1.23%   |         | 0.00%   | 0.00% |

# **The Marin Common Message**

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**2020-21 First Interim**

**MARIN COUNTY OFFICE OF EDUCATION**

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## First Interim Report Key Guidance

On September 18, 2020 the Governor signed Senate Bill (SB) 820, an Education Trailer Bill, which made technical changes to provisions of SB 98 and the budget. Changes include growth funding based on a proxy of Average Daily Attendance (ADA), Learning Loss Mitigation (LLM) extensions for Governor's Emergency Education Relief (GEER) and general fund apportionments, exclusion of Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Routine Restricted Maintenance contribution (EC 17070.75), and requirement to update the Budget Overview for Parents template to reflect alignment with 2021 Learning Continuity and Attendance Plan and 2019-20 Local Control and Accountability Plan (LCP) increased or improved expenditures.

While the Governor still seeks support from the federal government for COVID-19 relief, revenue reductions have been shifted to cross-year cash deferrals beginning in February and are projected to continue through June.

The DOF recently released its monthly report on state general fund revenue collections and, after two months of modest job recovery and general fund cash stabilization, state revenues peaked in the second quarter of 2020. General fund cash collections resulted in \$4.5 billion (12.8%) above the forecasted \$35.6 billion.

As LEAs navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

## Significant Changes Since Budget Adoption

Below are the highlighted changes from the state Adopted Budget dated June 29, 2020 from varying bills:

- Growth funding accommodations for eligible LEAs
- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLMF GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and Elementary and Secondary School Emergency Relief (ESSER) funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- Lottery Instructional Material funds (Resource 6300) – definition of instructional materials to include laptop computers and other devices that provide internet access
- Increased funding for school nutrition programs
- SB 1159, Workers' Compensation: COVID-19: Critical Workers

## Planning Factors for 2020-21 and MYPs

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

| Planning Factor                                                                                                                                                          | 2020-21        | 2021-22        | 2022-23        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Statutory COLA</b>                                                                                                                                                    | <b>2.31%</b>   | <b>2.48%</b>   | <b>3.26%</b>   |
| <b>COLA Suspension</b>                                                                                                                                                   | <b>-2.31%</b>  | <b>-2.48%</b>  | <b>-3.26%</b>  |
| <b>Funded LCFF COLA</b>                                                                                                                                                  | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |
| <b>Add-on, ERT &amp; MSA Prorated Factor</b>                                                                                                                             | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |
| <b>STRS Employer Rates (Approximate)</b>                                                                                                                                 | <b>16.15%</b>  | <b>15.92%</b>  | <b>18.40%</b>  |
| <b>PERS Employer Rates (Approximate)</b>                                                                                                                                 | <b>20.70%</b>  | <b>22.84%</b>  | <b>25.90%</b>  |
| <b>Lottery – Unrestricted per ADA</b>                                                                                                                                    | <b>\$150</b>   | <b>\$150</b>   | <b>\$150</b>   |
| <b>Lottery – Prop. 20 per ADA</b>                                                                                                                                        | <b>\$49</b>    | <b>\$49</b>    | <b>\$49</b>    |
| <b>Mandated Block Grant for Districts</b>                                                                                                                                |                |                |                |
| K-8 per ADA                                                                                                                                                              | \$32.18        | \$32.18        | \$32.18        |
| 9-12 per ADA                                                                                                                                                             | \$61.94        | \$61.94        | \$61.94        |
| <b>Mandated Block Grant for Charters</b>                                                                                                                                 |                |                |                |
| K-8 per ADA                                                                                                                                                              | \$16.86        | \$16.86        | \$16.86        |
| 9-12 per ADA                                                                                                                                                             | \$46.87        | \$46.87        | \$46.87        |
| <b>State Preschool (CSPP) Part-Day Daily Reimbursement Rate</b>                                                                                                          | <b>\$30.87</b> | <b>\$30.87</b> | <b>\$30.87</b> |
| <b>State Preschool (CSPP) Full-Day Daily Reimbursement Rate</b>                                                                                                          | <b>\$49.85</b> | <b>\$49.85</b> | <b>\$49.85</b> |
| <b>General Child Care (CCTR) Daily Reimbursement Rate</b>                                                                                                                | <b>\$49.54</b> | <b>\$49.54</b> | <b>\$49.54</b> |
| <b>Routine Restricted Maintenance Account</b><br><i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i> | <b>3%</b>      | <b>3%</b>      | <b>3%</b>      |

## Local Control Funding Formula

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision to hold all LEAs, with the exception of LEAs eligible for SB 820 growth funding and newly operational charter schools, at 2019-20 ADA levels. This change was made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-22 fiscal year. Up to \$5.7 billion of the deferral would have been eliminated with the receipt of additional COVID-19 relief funds; however, the current stalemate at the federal level has, at the very least, delayed any additional federal assistance.

The latest news in the DOF monthly report on state general fund revenue collections for August indicates that the pandemic's initial impact on California's economy and state revenues peaked in the second quarter of 2020. California has now recovered one-third of the jobs lost in March and April for an unemployment rate of 11.4% in August. While this recovery is good news, it is far from the 4% unemployment rate reported a year ago. It is becoming clearer that COVID-19 will be a multiyear problem affecting all aspects of school operations and finance.

Given this economic outlook, the reliance on one-time funds including reserves, and the magnitude of deferrals required to maintain LCFF funding, all districts are encouraged to view the LCFF planning factors showing a 0% COLA as a best-case scenario. It is strongly recommended that all LEAs continue to develop multiple budget assumptions for the multiyear projection to be prepared for both best and worst-case budgets in the future.

## School Finance, Instruction & Accountability

Budget trailer bills include new education codes establishing school finance, instruction and accountability for the 2020-21 school year. In 2020-21, LEAs must meet requirements for minimum daily instructional minutes and annual instructional days, must offer in-person instruction to the greatest extent possible and may offer LEA-wide or schoolwide distance learning per health order or guidance from public health officers for students who are medically fragile or who would be at risk by in-person instruction. Local attendance collection is still required for absence tracking and reporting but ADA will not be used for funding calculations. The statutes outline distance learning criteria including daily live interaction with certificated employees and peers for instruction, progress monitoring and school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA must develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation for each pupil and maintaining class level weekly engagement records and certifying to the time value of assignments, including assigned instruction in distance learning to ensure that the minimum daily instructional minutes have been met. These requirements will be part of the 2020-21 supplemental audit guide. LEAs must document participation for each student on each instructional day in which distance

learning is provided. Daily participation may also be used to track attendance, and may include but is not limited to any of the following:

- evidence of participation in online activities
- completion of regular assignments
- completion of assessments
- contacts between employees of the LEA and the student or parents/guardians
- other methods of verification determined by LEAs

LEAs are required to record and track student attendance and participation for the purpose of compulsory education, identifying the need for tiered reengagement strategies, reporting student attendance in CALPADS for chronic absence reporting and avoiding audit penalties. LEAs should categorize absences as either excused or not excused. Only absences without a valid excuse are a violation. Participation may include but is not limited to: online activities, completion of regular assignments, and contacts between employees of the LEA, including those other than teacher, and pupils or parents or guardians. LEAs must develop written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three (3) school days or 60% of the instructional days in a school week. Additional information related to attendance, including excused and unexcused absences, is available on the [Distance Learning Frequently Asked Questions web page](#) under the Attendance and Absences section.

LEAs are also required to complete a weekly engagement record to document whether students received synchronous or asynchronous instruction for each whole or partial day of distance learning that aligns with the plan developed by the local governing board, verify daily participation, and track assignments. The weekly engagement record and daily participation tracking are separate requirements, although they can be combined to meet both requirements. In response to these additional recordkeeping requirements, CDE has developed an [optional combined daily participation and engagement record template](https://www.cde.ca.gov/fg/aa/pa/documents/template.pdf): <https://www.cde.ca.gov/fg/aa/pa/documents/template.pdf> for use in fiscal year 2020-21. While CDE has provided an approved template, LEAs have many options for tracking participation and engagement. LEAs are advised to review CDE's [Instructional Time Resources](https://www.cde.ca.gov/fg/aa/pa/instructionaltime.asp) webpage at <https://www.cde.ca.gov/fg/aa/pa/instructionaltime.asp> for links to the CDE developed template, an alternative template, a CDE template user guide and an LEA alternatives guide. Also available through the Instructional Time Resources webpage are [2020-21 Funding and Instructional Time FAQs](#) which provide additional information regarding attendance and instructional time recordkeeping requirements. LEAs are also advised to coordinate with external auditors to ensure compliance with all attendance and distance learning requirements for 2020-21.

The initial budget trailer bill established that all LEAs will receive funding in 2020-21 based on 2019-20 ADA. However, SB 820 makes changes to allow funding for ADA increases in specified cases. SB 820 allows LEAs, except for nonclassroom-based charter schools, to recognize funded ADA growth if the 2020-21 Adopted Budget or 2019-20 Second Interim Report explicitly projected growth in overall enrollment or ADA in 2020-21.

If these criteria are met and the LEA projected enrollment growth, 2020-21 ADA will be calculated based on the lesser of the following:

- the LEA's projected enrollment from the 2020-21 Adopted Budget or 2019-20 Second Interim Report, reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE. If ADA is used to establish eligibility for growth funding, CDE will use the 2020-21 ADA projected by the LEA in its substantiating documentation.
- The LEA's certified CALPADS enrollment as of Information Day census day (October 7, 2020), reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE

Under no circumstances shall an apportionment calculated for a LEA be less than the apportionment that would be calculated based on 2019-20 ADA, (EC Section 43502).

CDE posted an online application for LEAs seeking funding for growth:

<https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp>. LEAs must apply by November 6, 2020, and provide documentation of specified information and attest that it is true and correct and is the most recent budget adopted by the governing board on or before June 30, 2020 or is the 2019-20 Second Interim Report adopted by the governing board.

In addition to the above circumstances for an LEA to seek funding for enrollment or ADA growth in 2020-21, SB 820 also provides for adjustments due to a school district reorganization or for pupils from a charter school that ceases operation during or after the 2019-20 school year and does not provide instruction in 2020-21. These adjustments will be made automatically by CDE and apply only to LEAs that are funded on a 2019-20 ADA. LEAs funded on growth will not receive these additional adjustments.

## Risk Factors

Fiscal uncertainties require careful planning and excellent contingency plans. These plans required quick redirection in the 2019-20 fiscal year as COVID-19 spread across the world and national and state emergencies were in effect. Economic factors and legislative decisions at the state and federal level led in some cases to immediate relief but also major long-term unknowns.

LEAs should continue to follow these fundamental best practices:

Structurally balanced budget: A budget that supports educational plans over multiple years.

Reserves: The Government Finance Officers Association recommends a reserve balance based on an analysis of the types of risk being managed with reserves. A general guideline is a minimum of 17% or two months' worth of operational expenditures.

Cash: The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand. This budget year LEAs face an unprecedented dollar amount of deferrals. Risk factors include:

- Potential delays in local tax receipts

- State's ability to sustain deferrals versus enacting cuts to education funding
- Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements
- Reliance on one time stimulus funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Changes in statutes, i.e. SB 1159 Workers' Compensation - this bill defines "injury" for an employee to include illness or death resulting from the 2019 novel coronavirus disease (COVID-19) under specified circumstances, until January 1, 2023. The bill would create a disputable presumption, as specified, that the injury arose out of and in the course of the employment and is compensable, for specified dates of injury, self-insured joint power authorities are at a higher risk due to the nature of potential claims
- Cost of mitigating learning loss over time
- Reductions in ADA and loss of hold harmless ADA protection in 2021-22
- Requirements to provide more services to students in need
- Increases in state non-education funding obligations

## Negotiations

Negotiations will continue to be challenging. The full effect of the COVID-19 pandemic and the length of the resulting recession are still unknown. For planning purposes, LEAs should assume it may take several years for a full economic recovery. While the 10% reduction in LCFF funding was rejected in the final 2020-21 budget package, it was replaced with 0% LCFF COLA and \$12 billion in cross fiscal year deferrals. Federal funding has been limited and additional federal funding is uncertain. Potential volatility in state income tax revenues combined with additional state funding obligations may also be a factor in 2021-22 and 2022-23. LEAs should be aware of the considerable downside risks that exist in 2021-22 and 2022-23 and seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23. LEAs will need to be thorough and meticulous in calculating the impact of proposed bargaining settlements, outlining best case scenarios based on each LEAs' circumstances.

## Learning Loss Mitigation

With the passage of trailer bill SB 820, clarity and greater flexibility were made available to LEAs in using learning loss mitigation funds for necessary COVID-19-related expenditures. This is particularly helpful to those LEAs that did not receive federal ESSER funds.

GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the state general fund shall be used from March 1, 2020 through June 30, 2021.

Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

All of these funds may be used for activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures. Funds may be used to support individuals served by LEAs, including, but not limited to, those enrolled in a childcare program, California state preschool program, kindergarten, any of grades 1 through 12, and adult education programs, and shall be expended for any of the following purposes:

- (1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- (2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- (3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- (4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.
- (5) Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of an LEA, and for other related needs.

LEAs must ensure that funding is used in full compliance with state and federal law, and must have adopted, on or before September 30, 2020, at a public board meeting, a learning continuity and attendance plan. Funds could be expended before the plan was adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than five (5) years, or, where an audit has been requested, until the audit is resolved, whichever is longer.

LEAs shall report, on or before October 15, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). This requirement was met with the data supplied for the second cycle of CRF report, which closed on October 7th. Any funds that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate

collection proceedings. The CDE will gather this information as part of the next cycle of CRF reporting, which is scheduled to close on January 6, 2021.

An emerging concern is the low rate of expenditures and obligations reflected in the first and second cycles of CRF reporting. Initial analysis of this data reflects that a significant number of LEAs have expended or obligated less than 50% of its CRF apportionment. Budget bill language allows the state to recapture and reallocate unspent CRF funds prior to December 30 if there is a concern that the CRF funds will not be fully expended by the deadline. LEAs should ensure that plans and activities are in place to fully expend the CRF funds by December 30, and make extra effort to ensure that the period cycle reporting of CRF funds is accurate.

LEAs shall report, on or before August 31, 2022, the balance of any unexpended funds received from the federal trust fund (GEER) to the SPI. Any of these funds that are not expended by September 30, 2022, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings.

The latest CRF guidance and FAQs from the U.S. Department of the Treasury and learning loss mitigation funding resources from the CDE may be found here:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

<https://www.cde.ca.gov/fg/cr/learningloss.asp>

## LCAP and the LCFF Budget Overview for Parents

For 2020-21, the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September.

This year LEAs are required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The budget overview will be drawn from the First Interim Budget Report which should include learning loss mitigation (LLM) funds. If the LEAs Learning Continuity and Attendance Plan did not include LLM funds, a public hearing should be held on the budget overview for parents. The budget overview can be presented in a public hearing and adopted in a single meeting.

Please note there is a very narrow window between the second Friday in December (December 11), which is the earliest date that an LEA can hold the annual organizational meeting of its board, and the December 15 deadline for adopting the budget overview for parents. An LEA could choose to have its current board meet earlier in December to adopt the first interim and budget overview. Otherwise, LEAs must consider scheduling a board meeting between December 11 and December 15.

The LCFF Budget Overview template has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning

Continuity and Attendance Plan. Furthermore, SB 820 requires CDE to revise the template for the Annual Update to the LCAP before January 31, 2021, to include reporting on both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plans.

Although the Annual Update does not need to be completed until next year in connection with the adoption of a new three-year LCAP, LEAs will need to begin gathering the actual expenditure data for actions and services tied to the 2019-20 LCAP now. This will ensure that the dollar amount reported on the LCFF Budget Overview for Parents in December aligns with the amounts reported in more detail when the Annual Update is completed next spring.

Because of the severe, unexpected, and ongoing disruptions to LEA operations caused by the COVID-19 pandemic, LEAs will need to be particularly thoughtful and clear about how they communicate about these matters to their stakeholders. There is likely to be disconnect between planned expenditures and what actually happened. Many LEAs were unable to carry out some of the actions and services called for in their adopted 2019-20 LCAPs due to the shutdown last spring, and they may instead have implemented many unplanned actions and services to help high needs students. Similarly, the plans documented in Learning Continuity and Attendance Plans, on a very tight timeline, may not all come to fruition as the pandemic operating environment continues to evolve.

## Special Education

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an increased, ongoing allocation to the new base funding formula resulting in a 2020-21 base rate of \$625 per ADA. The Marin County SELPA's base rate is over \$700 per ADA and we therefore anticipate the SELPA will be flat funded for at least the next few years through the AB602 formula.

The AB602 formula also includes categorical funding for the Out of Home Care program serving students in Licensed Children's Institutions attending Non-Public Schools. The Out of Home Care program rates remain unchanged for 2020-21 – i.e. 0% COLA. The AB602 plan also includes add-on funding for Low Incidence disabilities that is passed through to the districts based on equipment expenditures. The state budget has been increased by \$100 million for 2020-21 low incidence disabilities budget which could result in a significant increase in funding for Marin. The SELPA will bring this forward for discussion to determine if we should change the existing allocation plan.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. For the 2020-21 fiscal year and each fiscal year thereafter, mental health-related services funding shall be available for pupils with or without an individualized education program.

Five hundred thousand dollars in one-time IDEA funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized IEP template and addendum for distance learning.

## Fiscal Flexibility Provisions

Except as outlined below, LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet specific distance learning and instructional day requirements to avoid an audit penalty.

Flexibility relief proposed in the May Revision remains the same, as follows:

- Exemption if apportionment deferrals create a documented hardship (limited)
- Authority to exclude state's pension on-behalf-of payments for the RRMA calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use of proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

SB 820, the state budget cleanup bill, provided additional flexibility:

- Allows an adjustment for enrollment growth to LEAs that projected enrollment or ADA growth in the LEA's board approved 2019-20 Second Interim Report or 2020-21 Adopted Budget.
- Expands the use and deadlines of the following Learning Loss Mitigation Funds.
- Allows ESSER and LLMF funds to be excluded from the calculation of the RRMA contribution.
- Lottery Instructional Materials funds (Resource 6300): Modifies the definition of "technology-based instructional materials" to include laptop computers and devices that provide internet access required for students and teachers.

## Cash Flow / Deferrals

The final budget language includes \$12 billion of principal apportionment cash deferrals from 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 |

These principal apportionment deferrals are ongoing and were added through EC Sections 14041.5 and 14041.6. Partial principal apportionments will be received in February through May 2021. The estimated percentages by month that may 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.

It is important to maintain adequate cash flow for payroll and other obligations. It is prudent to plan on the full principal apportionment being deferred in the months listed above, as well as for cash flow projections and appropriate action relative to obtaining a Tax Anticipation Note through the County of Marin.

Districts that will be unable to meet their financial obligations in the month(s) of February through June 2021 and have exhausted all other borrowing options may apply for exemption from the deferral(s) pursuant to EC Section 14041.8. Additional information on the deferral exemption application process will be made available in the coming months. Limited funding is available for this exemption; it will be available on a first come, first served basis. LEAs are advised to be preparing this information now. The DOF and SPI will scrutinize the applications for approval.

The Governor's Executive Order authorizing delayed property tax payments may also have an impact on cash flow although in Marin, the County has continued to distribute property tax payments on the Teeter Plan.

## 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 (equal to approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding minimum reserves and to consider maintaining reserves larger than 17% when revenues or expenditures are especially volatile.

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

Although general fund reserves can be an indicator of cash balances, it is important to remember it is not the same as cash – cash is a component of reserves. Due to the restrictive nature of federal CARES

Act funds, districts are strongly encouraged to maximize the use of these one-time funds during the 2020-21 fiscal year. In so doing, local and unrestricted funds will be preserved to address the impact of potential revenue deterioration in 2021-22 and 2022-23.

Because the district reserve cap has not been triggered in accordance with Education Code Section 42127.01 for the 2020-21 fiscal year, districts are advised to manage and maintain prudent reserves as described above.

## COVID-19

County offices of education are working with the local health officers to align COVID-19 guidance provided by the California Department of Public Health to local conditions based on county attestation. Stronger Together: A Guidebook for the Safe Reopening of California's Public Schools provides guidance to schools. Below are considerations and assumptions to keep in mind:

- Expect a duration of at least 12 to 18 months
- Operations will be highly modified for COVID-19 prevention
- Devastating economic impacts for families
- Greater rates of absence
- Uneven and disproportionate learning impacts when reopening
- Increased need for social-emotional and mental health support
- Restrictions on athletic, extracurricular and co-curricular activities
- Divided and vocal public opinion
- Lack of consistency in school programs and responses across the county

To address these assumptions and otherwise meet the needs of students for in-person instruction, distance learning, or a hybrid environment, LEAs should:

- Create noncontact options to keep 2020-21 processes on track
- Consider the needs of vulnerable students and staff
- Create plans to assess and correct gaps in learning
- Prepare a continuum of options for learning
- Integrate prevention measures in all transitions, settings and situations
- Alter room layouts for physical distancing
- Adapt systems of support for blended and distance learning
- Create procedures to provide meals for children not on campus

## Summary

The Marin Common Message is devised to assist LEAs in developing budgets and interim reports and their multiyear projections. How this information affects each LEA is unique. In the projection years, funding growth in the LCFF is expected to be flat at best, with increasing costs related to personnel

(retirement, step and column), which could affect the LEAs' ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.

# Apportionment Deferrals

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

*Deferral estimates are subject to change*

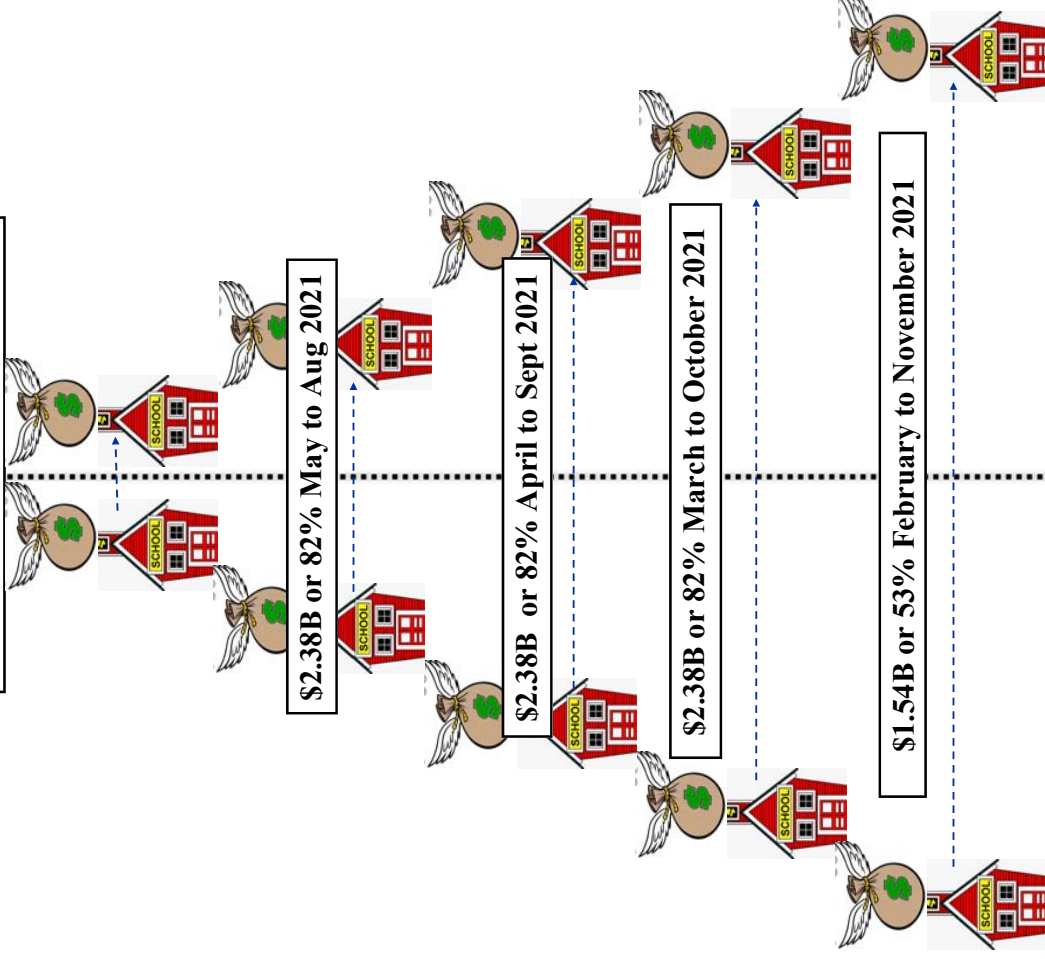
\$2.38B or 100% June to July 2021

\$2.38B or 82% May to Aug 2021

\$2.38B or 82% April to Sept 2021

\$2.38B or 82% March to October 2021

\$1.54B or 53% February to November 2021



|     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|

**2020/21**

**2021/22**