



2020-21 ADOPTED BUDGET



2020-21 SECOND INTERIM REPORT

State SACS and District Schedules for
Second Interim Financial Report
March 09, 2021

GENERAL FUND SUMMARY

2020-21 ADOPTED BUDGET

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2020-21 SECOND INTERIM BUDGET

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	159,048,973.83	157,302,896.83	87,842,494.19	157,336,983.00	34,086.17	0.0%
2) Federal Revenue		8100-8299	407,533.00	412,915.09	519,269.88	662,915.46	250,000.37	60.5%
3) Other State Revenue		8300-8599	2,957,156.00	2,953,689.00	1,319,598.64	2,953,689.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,074,595.00	3,070,421.47	2,701,716.04	3,932,841.70	862,420.23	28.1%
5) TOTAL, REVENUES			165,488,257.83	163,739,922.39	92,383,078.75	164,886,429.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,974,303.00	65,842,789.25	34,612,995.63	60,632,070.25	5,210,719.00	7.9%
2) Classified Salaries		2000-2999	20,778,057.65	20,788,362.29	10,621,536.86	19,319,428.52	1,468,933.77	7.1%
3) Employee Benefits		3000-3999	31,192,285.49	32,843,092.00	17,087,478.15	31,148,500.81	1,694,591.19	5.2%
4) Books and Supplies		4000-4999	3,639,243.45	5,454,012.11	1,330,058.08	4,901,602.90	552,409.21	10.1%
5) Services and Other Operating Expenditures		5000-5999	12,042,592.99	13,313,957.94	7,341,513.25	13,791,654.40	(477,696.46)	-3.6%
6) Capital Outlay		6000-6999	291,617.00	1,562,082.90	52,930.75	1,727,138.45	(165,055.55)	-10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,927,942.25)	(2,026,158.35)	(11,402.13)	(2,874,815.42)	848,657.07	-41.9%
9) TOTAL, EXPENDITURES			128,990,157.33	137,778,138.14	71,035,110.59	128,645,579.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			36,498,100.50	25,961,784.25	21,347,968.16	36,240,849.25		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
b) Transfers Out		7600-7629	1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	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	(39,462,753.26)	(39,149,223.36)	0.00	(36,617,648.14)	2,531,575.22	-6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,186,160.26)	(40,172,630.36)	(1,041,907.00)	(37,641,055.14)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,688,059.76)	(14,210,846.11)	20,306,061.16	(1,400,205.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,284,002.78	43,284,002.78		43,284,002.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,284,002.78	43,284,002.78		43,284,002.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,284,002.78	43,284,002.78		43,284,002.78		
2) Ending Balance, June 30 (E + F1e)			38,595,943.02	29,073,156.67		41,883,796.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	292,404.03	292,404.03		292,404.03		
Prepaid Items		9713	300,606.11	400,606.03		268,956.32		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	4,750,000.00		4,110,000.00		
Equipment Replacement	0000	9780		600,000.00				
Special Projects, Instr Materials, Progr.	0000	9780		2,850,000.00				
Technology Infrastructure and Supplies	0000	9780		1,300,000.00				
Equipment Replacement	0000	9780				600,000.00		
Special Projects, Instr Material, Progra	0000	9780				2,210,000.00		
Technology Infrastructure and Supplies	0000	9780				1,300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,965,952.83	7,283,777.75		7,265,630.78		
Unassigned/Unappropriated Amount		9790	30,886,980.05	16,196,368.86		29,796,805.76		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	111,319,864.00	93,327,938.00	53,065,980.00	93,856,709.00	528,771.00	0.6%
Education Protection Account State Aid - Current Year		8012	12,779,581.00	29,446,430.00	14,723,215.00	28,974,860.00	(471,570.00)	-1.6%
State Aid - Prior Years		8019	0.00	(1,575,728.00)	0.00	(1,599,160.00)	(23,432.00)	1.5%
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,581.00	215,307.00	116,284.85	215,307.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	34,227,100.00	35,558,596.00	19,227,928.79	35,558,596.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,056,458.00	1,122,306.00	1,144,534.17	1,122,306.00	0.00	0.0%
Prior Years' Taxes		8043	3,756.00	31,093.00	13,223.34	31,093.00	0.00	0.0%
Supplemental Taxes		8044	1,922,736.00	2,033,504.00	811,266.01	2,033,504.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	(36,067.00)	0.00	(36,067.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	2,682,923.00	1,373,413.15	2,682,923.00	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			164,315,746.00	162,806,302.00	90,475,845.31	162,840,071.00	33,769.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,266,772.17)	(5,503,405.17)	(2,633,351.12)	(5,503,088.00)	317.17	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			159,048,973.83	157,302,896.83	87,842,494.19	157,336,983.00	34,086.17	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	7,533.00	6,915.09	6,915.46	6,915.46	0.37	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						

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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	400,000.00	406,000.00	512,354.42	656,000.00	250,000.00	61.6%
TOTAL, FEDERAL REVENUE			407,533.00	412,915.09	519,269.88	662,915.46	250,000.37	60.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	504,506.00	503,808.00	503,808.00	503,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,452,650.00	2,449,881.00	815,790.64	2,449,881.00	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	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,957,156.00	2,953,689.00	1,319,598.64	2,953,689.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	25,000.00	47,180.00	307,531.60	307,531.60	260,351.60	551.8%
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	104,051.00	104,051.00	29,513.95	104,051.00	0.00	0.0%
Interest		8660	701,200.00	701,200.00	287,800.04	700,500.00	(700.00)	-0.1%
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	87,617.00	5,000.00	4,974.79	5,000.00	0.00	0.0%
Interagency Services		8677	239,500.00	239,500.00	124,530.66	214,500.00	(25,000.00)	-10.4%
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	1,917,227.00	1,973,490.47	1,947,365.00	2,601,259.10	627,768.63	31.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,074,595.00	3,070,421.47	2,701,716.04	3,932,841.70	862,420.23	28.1%
TOTAL, REVENUES			165,488,257.83	163,739,922.39	92,383,078.75	164,886,429.16	1,146,506.77	0.7%

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Certificated Teachers' Salaries		1100	52,163,487.00	53,618,996.00	27,962,930.91	48,474,322.00	5,144,674.00	9.6%
Certificated Pupil Support Salaries		1200	4,510,758.00	4,445,836.00	2,383,278.64	4,408,513.00	37,323.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,692,280.00	7,084,412.00	4,007,036.73	7,022,926.00	61,486.00	0.9%
Other Certificated Salaries		1900	607,778.00	693,545.25	259,749.35	726,309.25	(32,764.00)	-4.7%
TOTAL, CERTIFICATED SALARIES			63,974,303.00	65,842,789.25	34,612,995.63	60,632,070.25	5,210,719.00	7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,371,258.65	591,632.99	133,062.39	429,126.72	162,506.27	27.5%
Classified Support Salaries		2200	8,380,301.00	8,711,390.86	4,467,342.15	8,084,821.86	626,569.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	2,906,583.33	2,733,603.62	1,524,972.88	2,530,778.17	202,825.45	7.4%
Clerical, Technical and Office Salaries		2400	6,978,348.67	7,649,333.58	4,031,198.57	7,285,914.53	363,419.05	4.8%
Other Classified Salaries		2900	1,141,566.00	1,102,401.24	464,960.87	988,787.24	113,614.00	10.3%
TOTAL, CLASSIFIED SALARIES			20,778,057.65	20,788,362.29	10,621,536.86	19,319,428.52	1,468,933.77	7.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,934,687.36	11,306,985.00	5,473,007.52	9,891,050.00	1,415,935.00	12.5%
PERS		3201-3202	3,813,607.42	4,136,382.73	2,070,015.22	3,979,744.22	156,638.51	3.8%
OASDI/Medicare/Alternative		3301-3302	2,590,076.12	2,537,381.22	1,271,226.48	2,447,922.13	89,459.09	3.5%
Health and Welfare Benefits		3401-3402	10,626,882.16	10,540,276.71	5,587,860.59	10,655,068.92	(114,792.21)	-1.1%
Unemployment Insurance		3501-3502	42,676.46	73,279.38	27,589.85	73,264.07	15.31	0.0%
Workers' Compensation		3601-3602	2,941,131.97	3,000,509.96	1,754,647.09	2,871,563.47	128,946.49	4.3%
OPEB, Allocated		3701-3702	1,183,122.00	1,205,990.00	876,984.44	1,182,461.00	23,529.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	60,102.00	42,287.00	26,146.96	47,427.00	(5,140.00)	-12.2%
TOTAL, EMPLOYEE BENEFITS			31,192,285.49	32,843,092.00	17,087,478.15	31,148,500.81	1,694,591.19	5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	52,373.00	2,372.10	52,373.00	0.00	0.0%
Books and Other Reference Materials		4200	160,601.00	341,619.75	12,577.45	341,555.05	64.70	0.0%
Materials and Supplies		4300	2,959,420.45	4,187,555.16	1,000,290.39	3,626,055.75	561,499.41	13.4%
Noncapitalized Equipment		4400	469,222.00	872,464.20	314,818.14	881,619.10	(9,154.90)	-1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,639,243.45	5,454,012.11	1,330,058.08	4,901,602.90	552,409.21	10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	488,949.00	419,128.00	79,724.74	398,360.00	20,768.00	5.0%
Dues and Memberships		5300	68,860.00	82,977.00	59,698.35	86,042.00	(3,065.00)	-3.7%
Insurance		5400-5450	1,246,665.00	1,261,165.00	1,249,335.93	1,400,701.00	(139,536.00)	-11.1%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,795,550.16	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,039,426.00	873,959.00	220,845.70	855,930.00	18,029.00	2.1%
Transfers of Direct Costs		5710	(241,353.00)	(213,336.75)	(81,579.21)	(353,131.59)	139,794.84	-65.5%
Transfers of Direct Costs - Interfund		5750	(9,371.00)	(6,871.00)	(2,189.72)	(6,371.00)	(500.00)	7.3%
Professional/Consulting Services and Operating Expenditures		5800	5,383,996.99	6,826,361.69	2,827,873.15	6,816,748.99	9,612.70	0.1%
Communications		5900	1,261,760.00	1,266,915.00	1,192,254.15	1,789,715.00	(522,800.00)	-41.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,042,592.99	13,313,957.94	7,341,513.25	13,791,654.40	(477,696.46)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	240,067.00	1,162,320.00	52,930.75	1,350,925.55	(188,605.55)	-16.2%
Equipment Replacement		6500	51,550.00	399,762.90	0.00	376,212.90	23,550.00	5.9%
TOTAL, CAPITAL OUTLAY			291,617.00	1,562,082.90	52,930.75	1,727,138.45	(165,055.55)	-10.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221						
To County Offices								
	6500	7222						
To JPAs								
	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221						
To County Offices								
	6360	7222						
To JPAs								
	6360	7223						
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs								
		7310	(2,374,738.68)	(1,497,954.78)	(11,402.13)	(2,346,611.85)	848,657.07	-56.7%
Transfers of Indirect Costs - Interfund								
		7350	(553,203.57)	(528,203.57)	0.00	(528,203.57)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,927,942.25)	(2,026,158.35)	(11,402.13)	(2,874,815.42)	848,657.07	-41.9%
TOTAL, EXPENDITURES			128,990,157.33	137,778,138.14	71,035,110.59	128,645,579.91	9,132,558.23	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(39,462,753.26)	(39,149,223.36)	0.00	(36,617,648.14)	2,531,575.22	-6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,462,753.26)	(39,149,223.36)	0.00	(36,617,648.14)	2,531,575.22	-6.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(41,186,160.26)	(40,172,630.36)	(1,041,907.00)	(37,641,055.14)	2,531,575.22	-6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	978,527.00	1,027,861.00	49,334.00	1,027,861.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,206,787.00	33,248,807.55	22,756,417.51	56,794,072.40	23,545,264.85	70.8%
3) Other State Revenue		8300-8599	15,390,654.43	15,544,829.13	2,853,582.47	16,302,374.13	757,545.00	4.9%
4) Other Local Revenue		8600-8799	13,427,641.69	15,275,567.93	8,782,441.32	15,533,464.93	257,897.00	1.7%
5) TOTAL, REVENUES			62,003,610.12	65,097,065.61	34,441,775.30	89,657,772.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,745,603.01	26,159,570.69	14,211,159.93	31,415,040.68	(5,255,469.99)	-20.1%
2) Classified Salaries		2000-2999	20,755,793.06	19,404,375.41	11,411,885.27	21,175,960.79	(1,771,585.38)	-9.1%
3) Employee Benefits		3000-3999	26,023,849.95	26,202,755.10	8,977,597.33	27,269,823.73	(1,067,068.63)	-4.1%
4) Books and Supplies		4000-4999	8,013,605.52	10,158,776.83	2,514,925.05	10,142,516.94	16,259.89	0.2%
5) Services and Other Operating Expenditures		5000-5999	12,156,914.78	12,646,752.92	6,481,241.10	12,128,776.67	517,976.25	4.1%
6) Capital Outlay		6000-6999	3,112,108.38	6,618,610.72	2,918,335.33	6,737,725.04	(119,114.32)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,283,750.00	1,283,750.00	309,853.87	1,283,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,374,738.68	1,497,954.78	11,402.13	2,346,611.85	(848,657.07)	-56.7%
9) TOTAL, EXPENDITURES			101,466,363.38	103,972,546.45	46,836,400.01	112,500,205.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,462,753.26)	(38,875,480.84)	(12,394,624.71)	(22,842,433.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	39,462,753.26	39,149,223.36	0.00	36,617,648.14	(2,531,575.22)	-6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,462,753.26	39,149,223.36	0.00	36,617,648.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	273,742.52	(12,394,624.71)	13,775,214.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,726,257.48	3,726,257.48		3,726,257.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,726,257.48	3,726,257.48		3,726,257.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,726,257.48	3,726,257.48		3,726,257.48		
2) Ending Balance, June 30 (E + F1e)			3,726,257.48	4,000,000.00		17,501,472.38		
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	9,234,551.93	4,000,000.00		17,501,472.38		
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	(5,508,294.45)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	978,527.00	1,027,861.00	49,334.00	1,027,861.00	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			978,527.00	1,027,861.00	49,334.00	1,027,861.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,655,411.00	3,655,411.00	0.00	3,655,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	363,213.00	363,214.00	0.00	363,214.00	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	6,997,313.00	7,329,544.88	3,193,592.88	7,282,405.88	(47,139.00)	-0.6%
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	775,352.00	884,344.36	482,260.36	884,344.36	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	617,188.00	656,820.00	577,633.85	939,920.85	283,100.85	43.1%
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	443,203.00	979,366.31	323,839.42	979,366.31	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	19,355,107.00	19,380,107.00	18,179,091.00	42,689,410.00	23,309,303.00	120.3%
TOTAL, FEDERAL REVENUE			32,206,787.00	33,248,807.55	22,756,417.51	56,794,072.40	23,545,264.85	70.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	893,841.00	893,841.00	491,614.00	893,841.00	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 Materiz		8560	801,199.00	801,199.00	0.00	801,199.00	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	60,729.38	66,070.52	158,994.38	98,265.00	161.8%
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	13,695,614.43	13,789,059.75	2,295,897.95	14,448,339.75	659,280.00	4.8%
TOTAL, OTHER STATE REVENUE			15,390,654.43	15,544,829.13	2,853,582.47	16,302,374.13	757,545.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,663,862.54	3,663,862.54	1,888,049.63	3,666,562.54	2,700.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	139,556.15	1,856,627.39	1,646,453.69	2,306,987.39	450,360.00	24.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,624,223.00	9,755,078.00	5,247,938.00	9,559,915.00	(195,163.00)	-2.0%
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			13,427,641.69	15,275,567.93	8,782,441.32	15,533,464.93	257,897.00	1.7%
TOTAL, REVENUES			62,003,610.12	65,097,065.61	34,441,775.30	89,657,772.46	24,560,706.85	37.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,011,347.60	20,866,127.65	11,514,112.72	25,796,747.78	(4,930,620.13)	-23.6%
Certificated Pupil Support Salaries		1200	1,098,187.03	1,061,382.85	653,174.26	1,167,058.93	(105,676.08)	-10.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,428,803.38	2,896,603.63	1,350,171.20	2,827,858.41	68,745.22	2.4%
Other Certificated Salaries		1900	1,207,265.00	1,335,456.56	693,701.75	1,623,375.56	(287,919.00)	-21.6%
TOTAL, CERTIFICATED SALARIES			27,745,603.01	26,159,570.69	14,211,159.93	31,415,040.68	(5,255,469.99)	-20.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,573,006.00	12,538,458.08	7,338,990.52	13,607,046.68	(1,068,588.60)	-8.5%
Classified Support Salaries		2200	3,270,328.00	3,364,227.24	1,881,241.24	3,389,116.42	(24,889.18)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	587,003.00	650,559.01	381,470.80	660,512.58	(9,953.57)	-1.5%
Clerical, Technical and Office Salaries		2400	951,938.06	1,202,047.23	692,510.10	1,167,299.76	34,747.47	2.9%
Other Classified Salaries		2900	3,373,518.00	1,649,083.85	1,117,672.61	2,351,985.35	(702,901.50)	-42.6%
TOTAL, CLASSIFIED SALARIES			20,755,793.06	19,404,375.41	11,411,885.27	21,175,960.79	(1,771,585.38)	-9.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,732,775.26	12,457,670.46	2,153,949.63	13,363,974.86	(906,304.40)	-7.3%
PERS		3201-3202	3,979,792.32	4,203,700.80	2,204,896.62	4,123,115.22	80,585.58	1.9%
OASDI/Medicare/Alternative		3301-3302	2,845,284.89	2,579,118.70	1,082,127.50	2,204,828.41	374,290.29	14.5%
Health and Welfare Benefits		3401-3402	4,598,267.65	5,097,451.42	2,657,792.47	5,357,871.53	(260,420.11)	-5.1%
Unemployment Insurance		3501-3502	27,888.46	28,577.00	21,636.26	48,807.82	(20,230.82)	-70.8%
Workers' Compensation		3601-3602	1,520,010.37	1,519,139.72	850,558.85	1,800,144.89	(281,005.17)	-18.5%
OPEB, Allocated		3701-3702	308,115.00	306,061.00	0.00	357,645.00	(51,584.00)	-16.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,716.00	11,036.00	6,636.00	13,436.00	(2,400.00)	-21.7%
TOTAL, EMPLOYEE BENEFITS			26,023,849.95	26,202,755.10	8,977,597.33	27,269,823.73	(1,067,068.63)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	211,529.00	50,003.62	111,529.00	100,000.00	47.3%
Books and Other Reference Materials		4200	276,264.00	306,246.00	154,010.41	172,149.62	134,096.38	43.8%
Materials and Supplies		4300	7,248,464.52	8,841,927.69	1,834,785.72	6,071,335.76	2,770,591.93	31.3%
Noncapitalized Equipment		4400	288,877.00	799,074.14	476,125.30	3,787,502.56	(2,988,428.42)	-374.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,013,605.52	10,158,776.83	2,514,925.05	10,142,516.94	16,259.89	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	300,001.92	100,000.00	300,001.92	0.00	0.0%
Travel and Conferences		5200	263,673.27	250,650.51	5,341.17	235,302.44	15,348.07	6.1%
Dues and Memberships		5300	230.00	230.00	0.00	230.00	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	1,285,511.00	1,143,886.38	484,928.88	1,356,012.65	(212,126.27)	-18.5%
Transfers of Direct Costs		5710	241,353.00	213,336.75	81,579.21	353,131.59	(139,794.84)	-65.5%
Transfers of Direct Costs - Interfund		5750	(15,300.00)	(15,300.00)	(2,289.14)	(8,300.00)	(7,000.00)	45.8%
Professional/Consulting Services and Operating Expenditures		5800	10,352,413.51	10,713,091.82	5,796,925.41	9,856,263.42	856,828.40	8.0%
Communications		5900	29,034.00	40,855.54	14,755.57	36,134.65	4,720.89	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,156,914.78	12,646,752.92	6,481,241.10	12,128,776.67	517,976.25	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	980,940.00	476,963.41	1,101,514.38	(120,574.38)	-12.3%
Buildings and Improvements of Buildings		6200	1,000,000.00	3,496,870.91	1,514,111.17	3,497,941.53	(1,070.62)	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	782,000.00	1,810,691.43	927,260.75	1,758,160.75	52,530.68	2.9%
Equipment Replacement		6500	330,108.38	330,108.38	0.00	380,108.38	(50,000.00)	-15.1%
TOTAL, CAPITAL OUTLAY			3,112,108.38	6,618,610.72	2,918,335.33	6,737,725.04	(119,114.32)	-1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	800,600.00	750,600.00	0.00	721,596.00	29,004.00	3.9%
Payments to County Offices		7142	483,150.00	533,150.00	309,853.87	562,154.00	(29,004.00)	-5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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)			1,283,750.00	1,283,750.00	309,853.87	1,283,750.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,374,738.68	1,497,954.78	11,402.13	2,346,611.85	(848,657.07)	-56.7%
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			2,374,738.68	1,497,954.78	11,402.13	2,346,611.85	(848,657.07)	-56.7%
TOTAL, EXPENDITURES			101,466,363.38	103,972,546.45	46,836,400.01	112,500,205.70	(8,527,659.25)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	39,462,753.26	39,149,223.36	0.00	36,617,648.14	(2,531,575.22)	-6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,462,753.26	39,149,223.36	0.00	36,617,648.14	(2,531,575.22)	-6.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			39,462,753.26	39,149,223.36	0.00	36,617,648.14	2,531,575.22	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	160,027,500.83	158,330,757.83	87,891,828.19	158,364,844.00	34,086.17	0.0%
2) Federal Revenue		8100-8299	32,614,320.00	33,661,722.64	23,275,687.39	57,456,987.86	23,795,265.22	70.7%
3) Other State Revenue		8300-8599	18,347,810.43	18,498,518.13	4,173,181.11	19,256,063.13	757,545.00	4.1%
4) Other Local Revenue		8600-8799	16,502,236.69	18,345,989.40	11,484,157.36	19,466,306.63	1,120,317.23	6.1%
5) TOTAL, REVENUES			227,491,867.95	228,836,988.00	126,824,854.05	254,544,201.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,719,906.01	92,002,359.94	48,824,155.56	92,047,110.93	(44,750.99)	0.0%
2) Classified Salaries		2000-2999	41,533,850.71	40,192,737.70	22,033,422.13	40,495,389.31	(302,651.61)	-0.8%
3) Employee Benefits		3000-3999	57,216,135.44	59,045,847.10	26,065,075.48	58,418,324.54	627,522.56	1.1%
4) Books and Supplies		4000-4999	11,652,848.97	15,612,788.94	3,844,983.13	15,044,119.84	568,669.10	3.6%
5) Services and Other Operating Expenditures		5000-5999	24,199,507.77	25,960,710.86	13,822,754.35	25,920,431.07	40,279.79	0.2%
6) Capital Outlay		6000-6999	3,403,725.38	8,180,693.62	2,971,266.08	8,464,863.49	(284,169.87)	-3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,283,750.00	1,283,750.00	309,853.87	1,283,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(553,203.57)	(528,203.57)	0.00	(528,203.57)	0.00	0.0%
9) TOTAL, EXPENDITURES			230,456,520.71	241,750,684.59	117,871,510.60	241,145,785.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,964,652.76)	(12,913,696.59)	8,953,343.45	13,398,416.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
b) Transfers Out		7600-7629	1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,723,407.00)	(1,023,407.00)	(1,041,907.00)	(1,023,407.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,688,059.76)	(13,937,103.59)	7,911,436.45	12,375,009.01		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,010,260.26	47,010,260.26		47,010,260.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,010,260.26	47,010,260.26		47,010,260.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,010,260.26	47,010,260.26		47,010,260.26		
2) Ending Balance, June 30 (E + F1e)			42,322,200.50	33,073,156.67		59,385,269.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	292,404.03	292,404.03		292,404.03		
Prepaid Items		9713	300,606.11	400,606.03		268,956.32		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,234,551.93	4,000,000.00		17,501,472.38		
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	4,750,000.00		4,110,000.00		
Equipment Replacement	0000	9780		600,000.00				
Special Projects, Instr Materials, Progr.	0000	9780		2,850,000.00				
Technology Infrastructure and Supplies	0000	9780		1,300,000.00				
Equipment Replacement	0000	9780				600,000.00		
Special Projects, Instr Material, Progra	0000	9780				2,210,000.00		
Technology Infrastructure and Supplies	0000	9780				1,300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,965,952.83	7,283,777.75		7,265,630.78		
Unassigned/Unappropriated Amount		9790	25,378,685.60	16,196,368.86		29,796,805.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	111,319,864.00	93,327,938.00	53,065,980.00	93,856,709.00	528,771.00	0.6%
Education Protection Account State Aid - Current Year		8012	12,779,581.00	29,446,430.00	14,723,215.00	28,974,860.00	(471,570.00)	-1.6%
State Aid - Prior Years		8019	0.00	(1,575,728.00)	0.00	(1,599,160.00)	(23,432.00)	1.5%
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,581.00	215,307.00	116,284.85	215,307.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	34,227,100.00	35,558,596.00	19,227,928.79	35,558,596.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,056,458.00	1,122,306.00	1,144,534.17	1,122,306.00	0.00	0.0%
Prior Years' Taxes		8043	3,756.00	31,093.00	13,223.34	31,093.00	0.00	0.0%
Supplemental Taxes		8044	1,922,736.00	2,033,504.00	811,266.01	2,033,504.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	(36,067.00)	0.00	(36,067.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	2,682,923.00	1,373,413.15	2,682,923.00	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			164,315,746.00	162,806,302.00	90,475,845.31	162,840,071.00	33,769.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,266,772.17)	(5,503,405.17)	(2,633,351.12)	(5,503,088.00)	317.17	0.0%
Property Taxes Transfers		8097	978,527.00	1,027,861.00	49,334.00	1,027,861.00	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			160,027,500.83	158,330,757.83	87,891,828.19	158,364,844.00	34,086.17	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,655,411.00	3,655,411.00	0.00	3,655,411.00	0.00	0.0%
Special Education Discretionary Grants		8182	363,213.00	363,214.00	0.00	363,214.00	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	7,533.00	6,915.09	6,915.46	6,915.46	0.37	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	6,997,313.00	7,329,544.88	3,193,592.88	7,282,405.88	(47,139.00)	-0.6%
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	775,352.00	884,344.36	482,260.36	884,344.36	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	617,188.00	656,820.00	577,633.85	939,920.85	283,100.85	43.1%
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	443,203.00	979,366.31	323,839.42	979,366.31	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	19,755,107.00	19,786,107.00	18,691,445.42	43,345,410.00	23,559,303.00	119.1%
TOTAL, FEDERAL REVENUE			32,614,320.00	33,661,722.64	23,275,687.39	57,456,987.86	23,795,265.22	70.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	893,841.00	893,841.00	491,614.00	893,841.00	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	504,506.00	503,808.00	503,808.00	503,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,253,849.00	3,251,080.00	815,790.64	3,251,080.00	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	60,729.38	66,070.52	158,994.38	98,265.00	161.8%
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	13,695,614.43	13,789,059.75	2,295,897.95	14,448,339.75	659,280.00	4.8%
TOTAL, OTHER STATE REVENUE			18,347,810.43	18,498,518.13	4,173,181.11	19,256,063.13	757,545.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	25,000.00	47,180.00	307,531.60	307,531.60	260,351.60	551.8%
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	104,051.00	104,051.00	29,513.95	104,051.00	0.00	0.0%
Interest		8660	701,200.00	701,200.00	287,800.04	700,500.00	(700.00)	-0.1%
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	87,617.00	5,000.00	4,974.79	5,000.00	0.00	0.0%
Interagency Services		8677	3,903,362.54	3,903,362.54	2,012,580.29	3,881,062.54	(22,300.00)	-0.6%
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	2,056,783.15	3,830,117.86	3,593,818.69	4,908,246.49	1,078,128.63	28.1%
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	9,624,223.00	9,755,078.00	5,247,938.00	9,559,915.00	(195,163.00)	-2.0%
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			16,502,236.69	18,345,989.40	11,484,157.36	19,466,306.63	1,120,317.23	6.1%
TOTAL, REVENUES			227,491,867.95	228,836,988.00	126,824,854.05	254,544,201.62	25,707,213.62	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,174,834.60	74,485,123.65	39,477,043.63	74,271,069.78	214,053.87	0.3%
Certificated Pupil Support Salaries		1200	5,608,945.03	5,507,218.85	3,036,452.90	5,575,571.93	(68,353.08)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,121,083.38	9,981,015.63	5,357,207.93	9,850,784.41	130,231.22	1.3%
Other Certificated Salaries		1900	1,815,043.00	2,029,001.81	953,451.10	2,349,684.81	(320,683.00)	-15.8%
TOTAL, CERTIFICATED SALARIES			91,719,906.01	92,002,359.94	48,824,155.56	92,047,110.93	(44,750.99)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,944,264.65	13,130,091.07	7,472,052.91	14,036,173.40	(906,082.33)	-6.9%
Classified Support Salaries		2200	11,650,629.00	12,075,618.10	6,348,583.39	11,473,938.28	601,679.82	5.0%
Classified Supervisors' and Administrators' Salaries		2300	3,493,586.33	3,384,162.63	1,906,443.68	3,191,290.75	192,871.88	5.7%
Clerical, Technical and Office Salaries		2400	7,930,286.73	8,851,380.81	4,723,708.67	8,453,214.29	398,166.52	4.5%
Other Classified Salaries		2900	4,515,084.00	2,751,485.09	1,582,633.48	3,340,772.59	(589,287.50)	-21.4%
TOTAL, CLASSIFIED SALARIES			41,533,850.71	40,192,737.70	22,033,422.13	40,495,389.31	(302,651.61)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,667,462.62	23,764,655.46	7,626,957.15	23,255,024.86	509,630.60	2.1%
PERS		3201-3202	7,793,399.74	8,340,083.53	4,274,911.84	8,102,859.44	237,224.09	2.8%
OASDI/Medicare/Alternative		3301-3302	5,435,361.01	5,116,499.92	2,353,353.98	4,652,750.54	463,749.38	9.1%
Health and Welfare Benefits		3401-3402	15,225,149.81	15,637,728.13	8,245,653.06	16,012,940.45	(375,212.32)	-2.4%
Unemployment Insurance		3501-3502	70,564.92	101,856.38	49,226.11	122,071.89	(20,215.51)	-19.8%
Workers' Compensation		3601-3602	4,461,142.34	4,519,649.68	2,605,205.94	4,671,708.36	(152,058.68)	-3.4%
OPEB, Allocated		3701-3702	1,491,237.00	1,512,051.00	876,984.44	1,540,106.00	(28,055.00)	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,818.00	53,323.00	32,782.96	60,863.00	(7,540.00)	-14.1%
TOTAL, EMPLOYEE BENEFITS			57,216,135.44	59,045,847.10	26,065,075.48	58,418,324.54	627,522.56	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,000.00	263,902.00	52,375.72	163,902.00	100,000.00	37.9%
Books and Other Reference Materials		4200	436,865.00	647,865.75	166,587.86	513,704.67	134,161.08	20.7%
Materials and Supplies		4300	10,207,884.97	13,029,482.85	2,835,076.11	9,697,391.51	3,332,091.34	25.6%
Noncapitalized Equipment		4400	758,099.00	1,671,538.34	790,943.44	4,669,121.66	(2,997,583.32)	-179.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,652,848.97	15,612,788.94	3,844,983.13	15,044,119.84	568,669.10	3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	300,001.92	100,000.00	300,001.92	0.00	0.0%
Travel and Conferences		5200	752,622.27	669,778.51	85,065.91	633,662.44	36,116.07	5.4%
Dues and Memberships		5300	69,090.00	83,207.00	59,698.35	86,272.00	(3,065.00)	-3.7%
Insurance		5400-5450	1,246,665.00	1,261,165.00	1,249,335.93	1,400,701.00	(139,536.00)	-11.1%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,795,550.16	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,324,937.00	2,017,845.38	705,774.58	2,211,942.65	(194,097.27)	-9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,671.00)	(22,171.00)	(4,478.86)	(14,671.00)	(7,500.00)	33.8%
Professional/Consulting Services and Operating Expenditures		5800	15,736,410.50	17,539,453.51	8,624,798.56	16,673,012.41	866,441.10	4.9%
Communications		5900	1,290,794.00	1,307,770.54	1,207,009.72	1,825,849.65	(518,079.11)	-39.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,199,507.77	25,960,710.86	13,822,754.35	25,920,431.07	40,279.79	0.2%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	980,940.00	476,963.41	1,101,514.38	(120,574.38)	-12.3%
Buildings and Improvements of Buildings		6200	1,000,000.00	3,496,870.91	1,514,111.17	3,497,941.53	(1,070.62)	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	1,022,067.00	2,973,011.43	980,191.50	3,109,086.30	(136,074.87)	-4.6%
Equipment Replacement		6500	381,658.38	729,871.28	0.00	756,321.28	(26,450.00)	-3.6%
TOTAL, CAPITAL OUTLAY			3,403,725.38	8,180,693.62	2,971,266.08	8,464,863.49	(284,169.87)	-3.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	800,600.00	750,600.00	0.00	721,596.00	29,004.00	3.9%
		7142	483,150.00	533,150.00	309,853.87	562,154.00	(29,004.00)	-5.4%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,283,750.00	1,283,750.00	309,853.87	1,283,750.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs								
		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund								
		7350	(553,203.57)	(528,203.57)	0.00	(528,203.57)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(553,203.57)	(528,203.57)	0.00	(528,203.57)	0.00	0.0%
TOTAL, EXPENDITURES			230,456,520.71	241,750,684.59	117,871,510.60	241,145,785.61	604,898.98	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,741,907.00	1,041,907.00	1,041,907.00	1,041,907.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,723,407.00)	(1,023,407.00)	(1,041,907.00)	(1,023,407.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
3212	Elementary and Secondary School Relief II (12,194,290.00
5640	Medi-Cal Billing Option	107,182.38
6300	Lottery: Instructional Materials	5,200,000.00
Total, Restricted Balance		<u>17,501,472.38</u>

SUPPLEMENTAL SACS

SECOND INTERIM FORMS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,655.93	15,655.93	15,655.93	15,655.93	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,655.93	15,655.93	15,655.93	15,655.93	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	5.02	5.02	5.39	5.39	0.37	7%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.02	5.02	5.39	5.39	0.37	7%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,660.95	15,660.95	15,661.32	15,661.32	0.37	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

_____ **QUALIFIED CERTIFICATION**

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

_____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Miranda Durning Telephone: 619-588-3071
Title: Director, Fiscal Services E-mail: durningm@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	15,655.93	15,655.93		
Charter School	0.00	0.00		
Total ADA	15,655.93	15,655.93	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	15,553.48	14,408.44		
Charter School				
Total ADA	15,553.48	14,408.44	-7.4%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	15,062.44	14,358.09		
Charter School				
Total ADA	15,062.44	14,358.09	-4.7%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The second interim ADA projection includes the impact on enrollment and ADA from the opening of the new District charter, Bostonia Global, in 2021-22.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	15,781	15,776		
Charter School				
Total Enrollment	15,781	15,776	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	15,893	15,144		
Charter School				
Total Enrollment	15,893	15,144	-4.7%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	15,840	15,091		
Charter School				
Total Enrollment	15,840	15,091	-4.7%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The second interim ADA projection includes the impact on enrollment and ADA from the opening of the new District charter, Bostonia Global, in 2021-22.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	15,888	16,581	
Charter School			
Total ADA/Enrollment	15,888	16,581	95.8%
Second Prior Year (2018-19)			
District Regular	15,910	16,666	
Charter School			
Total ADA/Enrollment	15,910	16,666	95.5%
First Prior Year (2019-20)			
District Regular	15,656	16,419	
Charter School	0		
Total ADA/Enrollment	15,656	16,419	95.4%
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	15,656	15,776		
Charter School	0			
Total ADA/Enrollment	15,656	15,776	99.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	14,408	15,144		
Charter School				
Total ADA/Enrollment	14,408	15,144	95.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	14,358	15,091		
Charter School				
Total ADA/Enrollment	14,358	15,091	95.1%	Met

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

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

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

Explanation:
(required if NOT met)

The current year has a hold harmless ADA and P2 ADA is carried over from the 2019-20 year P2. With dropping enrollment and the hold harmless ADA, the ratio of ADA to enrollment is exceeded in the Current Year.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	164,382,030.00		
1st Subsequent Year (2021-22)	163,419,373.00	163,983,303.00	0.3%	Met
2nd Subsequent Year (2022-23)	158,359,410.00	160,968,972.00	1.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	110,118,128.95	124,001,025.48	88.8%
Second Prior Year (2018-19)	115,088,195.59	127,743,461.00	90.1%
First Prior Year (2019-20)	116,268,855.49	128,016,712.15	90.8%
Historical Average Ratio:			89.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	111,099,999.58	128,645,579.91	86.4%	Not Met
1st Subsequent Year (2021-22)	114,951,365.52	130,772,929.71	87.9%	Met
2nd Subsequent Year (2022-23)	122,955,743.16	139,635,589.65	88.1%	Met

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

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

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

Explanation:
(required if NOT met)

Restricted CARES and CRRSA funding is used for a portion of the Current Year (2020-21) salaries and benefits, reducing the ratio of salaries and benefits to total unrestricted expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2020-21)	33,661,722.64	57,456,987.86	70.7%	Yes
1st Subsequent Year (2021-22)	13,427,548.00	13,620,409.46	1.4%	No
2nd Subsequent Year (2022-23)	13,437,548.00	13,630,409.46	1.4%	No

Explanation:
(required if Yes)

Federal Revenue of \$23 million for ESSER II funds from the CRRSA bill passed December 27, 2020 is included in the Second Interim budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2020-21)	18,498,518.13	19,256,063.13	4.1%	No
1st Subsequent Year (2021-22)	13,560,661.00	13,480,204.97	-0.6%	No
2nd Subsequent Year (2022-23)	13,666,731.00	13,244,415.34	-3.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2020-21)	18,345,989.40	19,466,306.63	6.1%	Yes
1st Subsequent Year (2021-22)	18,664,574.00	23,871,718.62	27.9%	Yes
2nd Subsequent Year (2022-23)	18,530,323.00	23,983,186.35	29.4%	Yes

Explanation:
(required if Yes)

In the Current Year, ERate rebates are coming in higher than projected as well as the receipt of several local grants such as Neighborhood Reinvestment Program and SD County Childcare Provider grants. The Second Interim budget includes the impact of opening the District charter Bostonia Global, including budgeting revenue for the charter oversight and service fees in the 1st and 2nd Subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2020-21)	15,612,788.94	15,044,119.84	-3.6%	No
1st Subsequent Year (2021-22)	6,689,615.00	10,469,357.19	56.5%	Yes
2nd Subsequent Year (2022-23)	6,387,348.00	8,166,796.40	27.9%	Yes

Explanation:
(required if Yes)

The 1st Subsequent Year includes expenditures for the ESSER II funds which were not included as of First Interim. In addition, increased savings due to COVID 19 closures and revenues in the Current Year which were recognized since the First Interim are restored in the 1st and 2nd Subsequent Year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2020-21)	25,960,710.86	25,920,431.07	-0.2%	No
1st Subsequent Year (2021-22)	19,408,051.00	19,872,852.19	2.4%	No
2nd Subsequent Year (2022-23)	18,199,642.00	19,885,467.26	9.3%	Yes

Explanation:
(required if Yes)

The 2nd Subsequent Year includes additional Services and Other Operating Expenditures from the First Interim within Restricted resources to fully expend those restricted funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	70,506,230.17	96,179,357.62	36.4%	Not Met
1st Subsequent Year (2021-22)	45,652,783.00	50,972,333.05	11.7%	Not Met
2nd Subsequent Year (2022-23)	45,634,602.00	50,858,011.15	11.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	41,573,499.80	40,964,550.91	-1.5%	Met
1st Subsequent Year (2021-22)	26,097,666.00	30,342,209.38	16.3%	Not Met
2nd Subsequent Year (2022-23)	24,586,990.00	28,052,263.66	14.1%	Not Met

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

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

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

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

Federal Revenue of \$23 million for ESSER II funds from the CRRSA bill passed December 27, 2020 is included in the Second Interim budget.

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

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

In the Current Year, ERate rebates are coming in higher than projected as well as the receipt of several local grants such as Neighborhood Reinvestment Program and SD County Childcare Provider grants. The Second Interim budget includes the impact of opening the District charter Bostonia Global, including budgeting revenue for the charter oversight and service fees in the 1st and 2nd Subsequent years.

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

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

The 1st Subsequent Year includes expenditures for the ESSER II funds which were not included as of First Interim. In addition, increased savings due to COVID 19 closures and revenues in the Current Year which were recognized since the First Interim are restored in the 1st and 2nd Subsequent Year.

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

The 2nd Subsequent Year includes additional Services and Other Operating Expenditures from the First Interim within Restricted resources to fully expend those restricted funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,577,735.29	6,653,523.73	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,646,523.73	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.3%	17.8%	11.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.1%	5.9%	3.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(1,400,205.89)	129,687,486.91	1.1%	Met
1st Subsequent Year (2021-22)	1,131,938.15	132,162,929.71	N/A	Met
2nd Subsequent Year (2022-23)	(14,658,705.74)	141,159,589.65	10.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 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)

The 1st Subsequent Year has a balanced budget due to the projected compounded COLA in 2021-22 of 3.84%, the 2020-21 hold harmless of ADA, a decrease in STRS rates, and some one-time savings due to additional COVID relief funding. The structural deficit spending is not eliminated, and becomes apparent in the 2nd Subsequent Year (2022-23) when the following factors contribute to the structural deficit spending: a return of the low COLA-only funding environment, the realization of 2 years of declining enrollment, a STRS increase of 2.08%, exhaustion of the COVID relief funding, and the annual cost pressures of salaries, benefits, and Special Education.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)	59,385,269.27		Met
1st Subsequent Year (2021-22)	49,960,363.86		Met
2nd Subsequent Year (2022-23)	36,944,713.06		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	1,493,996.21		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	15,656	15,346	15,269
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	242,187,692.61	217,952,495.46	218,212,588.95
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	242,187,692.61	217,952,495.46	218,212,588.95
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,265,630.78	6,538,574.86	6,546,377.67
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,265,630.78	6,538,574.86	6,546,377.67

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,265,630.78	6,538,574.86	6,546,377.67
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	29,796,805.76	32,225,916.32	17,504,727.60
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	37,062,436.54	38,764,491.18	24,051,105.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.30%	17.79%	11.02%
District's Reserve Standard (Section 10B, Line 7):	7,265,630.78	6,538,574.86	6,546,377.67
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

There are teacher retention expenditures budgeted in the current and 1st subsequent year in the CRRSA ESSER II funds. These expenditures return to the unrestricted general fund in the 2nd subsequent year.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District expects temporary loans to Child Nutrition Fund 13 and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue and fund balances for these programs is currently sufficient to fund the programs, and loans are only needed to remedy temporary cash flow needs.

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(39,149,223.36)	(36,617,648.14)	-6.5%	(2,531,575.22)	Not Met
1st Subsequent Year (2021-22)	(40,180,700.00)	(37,414,866.07)	-6.9%	(2,765,833.93)	Not Met
2nd Subsequent Year (2022-23)	(41,008,103.00)	(40,928,464.80)	-0.2%	(79,638.20)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	18,500.00	18,500.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	18,500.00	18,500.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	18,500.00	18,500.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	1,041,907.00	1,041,907.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	1,526,523.00	1,390,000.00	-8.9%	(136,523.00)	Not Met
2nd Subsequent Year (2022-23)	1,524,167.00	1,524,000.00	0.0%	(167.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Current Year budgets in Special Education were reduced which carried over into the 1st Subsequent Year in the multi year projection, lowering the contributions in both years.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out to fund 21 was reduced slightly in the 1st Subsequent Year due to projected fund balance in the solar debt fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

- 1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	18	2109-8699, 4000-8980	2109-7438 & 7439, 4000-7438 & 7439	17,849,425
Certificates of Participation	0	2109-8625	2109-5800	0
General Obligation Bonds	21	5100-8600	5100-7400	177,169,891
Supp Early Retirement Program	5	0100-8699, attrition	0100-5800	2,924,354
State School Building Loans				
Compensated Absences				2,099,406

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				200,043,076

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	3,489,149	2,198,041	1,688,597	1,579,655
Certificates of Participation	1,260,952	0	0	0
General Obligation Bonds	18,576,973	14,462,483	16,179,963	16,438,184
Supp Early Retirement Program	0	584,871	584,871	584,871
State School Building Loans				
Compensated Absences	2,099,406	3,000,000	2,100,000	1,500,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	25,426,480	20,245,395	20,553,431	20,102,710
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	49,900,221.00	49,900,221.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	49,900,221.00	49,900,221.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2019

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	3,193,058.00	3,193,058.00
1st Subsequent Year (2021-22)	3,443,528.00	3,443,528.00
2nd Subsequent Year (2022-23)	3,713,125.00	3,713,125.00

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

1,586,127.00	1,617,044.48
1,609,919.00	1,641,300.00
1,634,068.00	1,665,919.00

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

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

1,586,127.00	1,617,044.48
1,609,919.00	1,641,300.00
1,634,068.00	1,665,919.00

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

d. Number of retirees receiving OPEB benefits

196	196
196	196
196	196

Current Year (2020-21)

1st Subsequent Year (2021-22)

2nd Subsequent Year (2022-23)

4. Comments:

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

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

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

No

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

n/a

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

n/a

	First Interim	Second Interim
2. Self-Insurance Liabilities	(Form 01CSI, Item S7B)	
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim	Second Interim
3. Self-Insurance Contributions	(Form 01CSI, Item S7B)	
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	958.0	966.8	966.8	966.8

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

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	823.4	848.1	848.1	848.1

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	89.0	92.0	90.0	90.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	157,336,983.00	-0.49%	156,558,230.00	-2.05%	153,341,900.00
2. Federal Revenues	8100-8299	662,915.46	-0.91%	656,915.46	0.00%	656,915.46
3. Other State Revenues	8300-8599	2,953,689.00	0.26%	2,961,246.12	-6.38%	2,772,425.59
4. Other Local Revenues	8600-8799	3,932,841.70	167.36%	10,514,842.35	1.19%	10,639,607.66
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(36,617,648.14)	2.18%	(37,414,866.07)	9.39%	(40,928,464.80)
6. Total (Sum lines A1 thru A5c)		128,287,281.02	3.90%	133,294,867.86	-5.10%	126,500,883.91
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,632,070.25		61,036,518.85
b. Step & Column Adjustment				864,144.85		915,547.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(459,696.25)		3,315,155.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,632,070.25	0.67%	61,036,518.85	6.93%	65,267,221.62
2. Classified Salaries						
a. Base Salaries				19,319,428.52		21,269,835.14
b. Step & Column Adjustment				286,726.45		319,047.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,663,680.17		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,319,428.52	10.10%	21,269,835.14	1.50%	21,588,882.67
3. Employee Benefits	3000-3999	31,148,500.81	4.80%	32,645,011.53	10.58%	36,099,638.87
4. Books and Supplies	4000-4999	4,901,602.90	7.32%	5,260,158.74	-1.28%	5,192,981.63
5. Services and Other Operating Expenditures	5000-5999	13,791,654.40	-7.40%	12,770,460.18	1.87%	13,009,425.49
6. Capital Outlay	6000-6999	1,727,138.45	-96.20%	65,641.00	0.00%	65,641.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,874,815.42)	-20.88%	(2,274,695.73)	-30.18%	(1,588,201.63)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,041,907.00	33.41%	1,390,000.00	9.64%	1,524,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		129,687,486.91	1.91%	132,162,929.71	6.81%	141,159,589.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,400,205.89)		1,131,938.15		(14,658,705.74)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,284,002.78		41,883,796.89		43,015,735.04
2. Ending Fund Balance (Sum lines C and D1)		41,883,796.89		43,015,735.04		28,357,029.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	711,360.35		611,243.86		515,924.03
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,110,000.00		3,640,000.00		3,790,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,265,630.78		6,538,574.86		6,546,377.67
2. Unassigned/Unappropriated	9790	29,796,805.76		32,225,916.32		17,504,727.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,883,796.89		43,015,735.04		28,357,029.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,265,630.78		6,538,574.86		6,546,377.67
c. Unassigned/Unappropriated	9790	29,796,805.76		32,225,916.32		17,504,727.60
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		37,062,436.54		38,764,491.18		24,051,105.27
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d, 2021-22 certificated staff expenses moving to Bostonia Global Charter were removed, 2019-20 PARS expenses added and substitute expenses which were removed in 2021-21 added back. 2022-23 certificated staff which were charged in COVID-related Restricted resources were moved back to Unrestricted. B2d, classified staff expenses for the Extended Day Program, Jump Start, and transportation were all increased to pre-COVID levels.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	1,027,861.00	-4.80%	978,527.00	0.00%	978,527.00
2. Federal Revenues	8100-8299	56,794,072.40	-77.17%	12,963,494.00	0.08%	12,973,494.00
3. Other State Revenues	8300-8599	16,302,374.13	-35.48%	10,518,958.85	-0.45%	10,471,989.75
4. Other Local Revenues	8600-8799	15,533,464.93	-14.01%	13,356,876.27	-0.10%	13,343,578.69
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	36,617,648.14	2.18%	37,414,866.07	9.39%	40,928,464.80
6. Total (Sum lines A1 thru A5c)		126,275,420.60	-40.42%	75,232,722.19	4.60%	78,696,054.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,415,040.68		26,831,356.69
b. Step & Column Adjustment				306,128.47		315,220.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,889,812.46)		(5,516,665.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,415,040.68	-14.59%	26,831,356.69	-19.39%	21,629,911.48
2. Classified Salaries						
a. Base Salaries				21,175,960.79		18,101,124.77
b. Step & Column Adjustment				255,929.64		259,768.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,330,765.66)		(783,221.68)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,175,960.79	-14.52%	18,101,124.77	-2.89%	17,577,671.64
3. Employee Benefits	3000-3999	27,269,823.73	-6.43%	25,515,251.67	0.54%	25,651,811.58
4. Books and Supplies	4000-4999	10,142,516.94	-48.64%	5,209,198.45	-42.91%	2,973,814.77
5. Services and Other Operating Expenditures	5000-5999	12,128,776.67	-41.44%	7,102,392.01	-3.19%	6,876,041.77
6. Capital Outlay	6000-6999	6,737,725.04	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	0.00%	1,283,750.00	0.00%	1,283,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,346,611.85	-25.57%	1,746,492.16	-39.31%	1,059,998.06
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		112,500,205.70	-23.74%	85,789,565.75	-10.18%	77,052,999.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		13,775,214.90		(10,556,843.56)		1,643,054.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,726,257.48		17,501,472.38		6,944,628.82
2. Ending Fund Balance (Sum lines C and D1)		17,501,472.38		6,944,628.82		8,587,683.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,501,472.38		6,944,628.82		8,587,683.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,501,472.38		6,944,628.82		8,587,683.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d, expenses in programs and resources with ending funding such as CARES, CRRSA, K-12 Strong Workforce, and Inclusive Early Education Expansion Program, were removed or moved to Unrestricted as appropriate. By 2022-23 the staffing levels are projected at pre-COVID levels.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	158,364,844.00	-0.52%	157,536,757.00	-2.04%	154,320,427.00
2. Federal Revenues	8100-8299	57,456,987.86	-76.29%	13,620,409.46	0.07%	13,630,409.46
3. Other State Revenues	8300-8599	19,256,063.13	-30.00%	13,480,204.97	-1.75%	13,244,415.34
4. Other Local Revenues	8600-8799	19,466,306.63	22.63%	23,871,718.62	0.47%	23,983,186.35
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
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)		254,562,701.62	-18.08%	208,527,590.05	-1.60%	205,196,938.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,047,110.93		87,867,875.54
b. Step & Column Adjustment				1,170,273.32		1,230,768.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,349,508.71)		(2,201,510.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,047,110.93	-4.54%	87,867,875.54	-1.10%	86,897,133.10
2. Classified Salaries						
a. Base Salaries				40,495,389.31		39,370,959.91
b. Step & Column Adjustment				542,656.09		578,816.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,667,085.49)		(783,221.68)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,495,389.31	-2.78%	39,370,959.91	-0.52%	39,166,554.31
3. Employee Benefits	3000-3999	58,418,324.54	-0.44%	58,160,263.20	6.17%	61,751,450.45
4. Books and Supplies	4000-4999	15,044,119.84	-30.41%	10,469,357.19	-21.99%	8,166,796.40
5. Services and Other Operating Expenditures	5000-5999	25,920,431.07	-23.33%	19,872,852.19	0.06%	19,885,467.26
6. Capital Outlay	6000-6999	8,464,863.49	-99.22%	65,641.00	0.00%	65,641.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	0.00%	1,283,750.00	0.00%	1,283,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(528,203.57)	0.00%	(528,203.57)	0.00%	(528,203.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,041,907.00	33.41%	1,390,000.00	9.64%	1,524,000.00
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)		242,187,692.61	-10.01%	217,952,495.46	0.12%	218,212,588.95
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		12,375,009.01		(9,424,905.41)		(13,015,650.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,010,260.26		59,385,269.27		49,960,363.86
2. Ending Fund Balance (Sum lines C and D1)		59,385,269.27		49,960,363.86		36,944,713.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	711,360.35		611,243.86		515,924.03
b. Restricted	9740	17,501,472.38		6,944,628.82		8,587,683.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,110,000.00		3,640,000.00		3,790,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,265,630.78		6,538,574.86		6,546,377.67
2. Unassigned/Unappropriated	9790	29,796,805.76		32,225,916.32		17,504,727.60
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		59,385,269.27		49,960,363.86		36,944,713.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,265,630.78		6,538,574.86		6,546,377.67
c. Unassigned/Unappropriated	9790	29,796,805.76		32,225,916.32		17,504,727.60
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)						
		37,062,436.54		38,764,491.18		24,051,105.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		15.30%		17.79%		11.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,655.93		15,346.46		15,268.94
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		242,187,692.61		217,952,495.46		218,212,588.95
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)		242,187,692.61		217,952,495.46		218,212,588.95
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)		7,265,630.78		6,538,574.86		6,546,377.67
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)		7,265,630.78		6,538,574.86		6,546,377.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

DISTRICT FORMS

MULTI-YEAR PROJECTION
ASSUMPTIONS NARRATIVE
CASH FLOW PROJECTION
LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2020-21 thru 2022-23

Based on 2020-21 Second Interim, Updated 02/26/2021

		Fund Current P2 ADA 15,661.32			Fund Prior P2 ADA, Charter Shift Adj 14,849.13			Fund Prior P2 ADA 14,363.19		
Assumptions:		State COLA 0.00%	Undup 71.23%	P2 ADA 15,661.32	State COLA 3.84%	Undup 71.25%	P2 ADA 14,413.19	State COLA 1.28%	Undup 71.19%	P2 ADA 14,362.84
		2020-21 Second Interim Budget			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	157,336,983	1,027,861	158,364,844	156,558,230	978,527	157,536,757	153,341,900	978,527	154,320,427
Federal Revenue	8100-8299	662,915	56,794,072	57,456,988	656,915	12,963,494	13,620,409	656,915	12,973,494	13,630,409
Other State Revenue	8300-8599	2,953,689	16,302,374	19,256,063	2,961,246	10,518,959	13,480,205	2,772,426	10,471,990	13,244,415
Local Revenue	8600-8799	3,932,842	15,533,465	19,466,307	10,514,842	13,356,876	23,871,719	10,639,608	13,343,579	23,983,186
Interfund Transfers In	8900-8929	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-36,617,648	36,617,648	-	-37,414,866	37,414,866	-	-40,928,465	40,928,465	-
Total Revenue with Adjustments		128,287,281	126,275,421	254,562,702	133,294,868	75,232,722	208,527,590	126,500,884	78,696,054	205,196,938
Expenditures										
Certificated Salaries	1000-1999	60,632,070	31,415,041	92,047,111	61,036,519	26,831,357	87,867,876	65,267,222	21,629,911	86,897,133
Classified Salaries	2000-2999	19,319,429	21,175,961	40,495,389	21,269,835	18,101,125	39,370,960	21,588,883	17,577,672	39,166,554
Employee Benefits	3000-3999	31,148,501	27,269,824	58,418,325	32,645,012	25,515,252	58,160,263	36,099,639	25,651,812	61,751,450
Books/Supplies	4000-4999	4,901,603	10,142,517	15,044,120	5,260,159	5,209,198	10,469,357	5,192,982	2,973,815	8,166,796
Services/Operating Expenses	5000-5999	13,791,654	12,128,777	25,920,431	12,770,460	7,102,392	19,872,852	13,009,425	6,876,042	19,885,467
Capital Outlay	6000-6999	1,727,138	6,737,725	8,464,863	65,641	0	65,641	65,641	0	65,641
Other Outgo & Long Term Debt	7100-7499	0	1,283,750	1,283,750	0	1,283,750	1,283,750	0	1,283,750	1,283,750
Direct/Indirect Support	7300-7399	-2,874,815	2,346,612	-528,204	-2,274,696	1,746,492	-528,204	-1,588,202	1,059,998	-528,204
Interfund Transfers Out	7600-7629	1,041,907	0	1,041,907	1,390,000	0	1,390,000	1,524,000	0	1,524,000
Total Expenditures		129,687,487	112,500,206	242,187,693	132,162,930	85,789,566	217,952,495	141,159,590	77,052,999	218,212,589
Beginning Fund Balance		43,284,003	3,726,257	47,010,260	41,883,797	17,501,472	59,385,269	43,015,735	6,944,629	49,960,364
Projected Ending Fund Balance		41,883,797	17,501,472	59,385,269	43,015,735	6,944,629	49,960,364	28,357,029	8,587,684	36,944,713
Excess or (Deficit)		-1,400,206	13,775,215	12,375,009	1,131,938	-10,556,844	-9,424,905	-14,658,706	1,643,055	-13,015,651
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		292,404	0	292,404	292,404	0	292,404	292,404	0	292,404
Prepaid Expenditures		268,956	131,650	400,606	163,390	5,450	168,840	73,520	0	73,520
Mandated Reserve for Contingencies		7,265,631	0	7,265,631	6,538,575	0	6,538,575	6,546,378	0	6,546,378
Other Designated or Restricted Funds (Equipment Replacement, Special Projects Instructional Materials, Supplies Technology Infrastructure)		4,110,000	17,501,472	21,611,472	3,640,000	6,944,629	10,584,629	3,790,000	8,587,684	12,377,684
Unappropriated Reserve		29,796,806	-131,650	29,665,156	32,231,366	-5,450	32,225,916	17,504,728	0	17,504,728

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2020-21 THROUGH 2022-23 MULTI-YEAR BUDGET PROJECTION
FOR SECOND INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):
 - 2020-21 0.00% COLA applied to base, 71.23% Unduplicated
 - 2021-22 3.84% COLA applied to base, 71.25% Unduplicated
 - 2022-23 1.28% COLA applied to base, 71.19% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. The Unduplicated percentage of students eligible for supplemental & concentration funding is projected as an average of 71.19% through 2022-23.

2. The 2020-21 budget includes one-time revenue (New Schools Venture, ASA World of Work, CARES & CRRSA funding, Inclusive Early Education Expansion Program (IEEEP), K-12 Strong Workforce Program), grants that end this year (Low-Performing Student Block Grant, CalNEW), and prior year funding carried forward into this year (Kaiser CB, ESSA, RSIG, Webster, SUMS, One-time mandated costs, and prior year Federal carryover funding for Title I, Title II, Title IV ESSA, Title III LEP). These funds are not included in subsequent years beyond 2020-21.

3. 2020-21 District student enrollment declined by 643 students. This accelerated decline is attributed to COVID conditions. While the expectation is that some students will return after all schools are open full time, further decline is expected to continue due to reduced enrollment counts in the lower grades than we currently have in our upper grades. For this year only, COVID legislation provides ADA funding relief allowing the use of 2019-20 ADA of 15,661.32 in 2020-21, which carries over to 2021-22 if the district is in declining enrollment. Funded 2021-22 ADA is projected to decrease by 812.19 ADA to 14,849.13 using the prior year hold harmless option and recognizing the charter shift of ADA due to the opening of Bostonia Global Charter. Funded 2022-23 ADA is projected to decrease to 14,363.19 reflecting charter school growth in all authorized charters and two years of enrollment decline due to the hold harmless.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with modest inflation of 1%-2% where necessary.

5. All bargaining unit salary projections are included in this budget. 2020-21 includes an additional 2% COLA.

6. Annual rate changes in STRS and PERS pension costs are included in the 2020-21 budget and subsequent years. The costs are projected to increase by \$1.59 million in 2020-21, increase by \$1.12 million in 2021-22, and \$3.81 million in 2022-23. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2026-27 for PERS.

	2020-21	2021-22	2022-23
CalSTRS	16.15%	15.92%	18.0%
CalPERS	20.7%	23.0%	26.3%

7. Special Education Equalization funding of \$1,241,019 has been budgeted for 2020-21 through 2022-23 and is helping to help offset some of the contribution increases experienced annually by the Special Education program.

8. The Extended Day Program annual revenue of \$2,468,600 has been reduced to \$189,500 for 2020-21 and then increased in subsequent years as the program returns to normal operations.

9. Forty-five certificated employees accepted the 2019-20 PARS Supplementary Retirement Plan (SRP). PARS debt payments and associated salary and benefit attrition savings are included in the budget for the 2020-21 through 2022-23 fiscal years.

10. The 2020-21 LCFF revenue estimate includes a decrease for a prior year adjustment for \$1.5 million.

11. State funding deferrals for February 2021 through June 2021 and February 2022 through June 2022 are reflected in the cash flow report, causing a low cash balance of \$1.5 million in June 2021, and negative \$5.7 million in August of 2021. The District is in the process of participating in the San Diego County Pool TRANs issuance and may exercise the option to transfer cash from other District Funds to meet General Fund cash needs until delayed revenue payments are received.

13. 2020-21 through 2022-23 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for bus lease payments. Electrical savings transfers to Building Fund 2109 for long-term solar debt are also reflected in each budget year.

14. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2020-21 and subsequent years. The 3% calculation includes allowable expenditure reductions for ESSER, CARES, CRRSA and STRS-on-behalf expenditures which reduce the amount projected to be required in 2020-21 by \$1,038,893.

15. With the opening of Bostonia Global Charter in year 2021-22, District enrollment and ADA projections were reduced by the projected enrollment of the charter. Beginning in 2021-22, revenues generated by ADA were reduced, revenues from charter service and oversight fees were added, and direct employee and site-specific expenditures were removed from the General Fund expenditures.

16. The District has reduced the 2020-21 budget for substitute and additional time savings due to the COVID environment and the use of one-time revenues for COVID related expenditures. These substitute and additional time expenses, along with any expected on-going expenses which were charged to the one-time COVID funds, were added back into the unrestricted general fund expenditures in the subsequent years.

17. The District has budgeted the following General Fund COVID relief revenues in the budget year 2020-2021:

ESSER – CARES Act	\$ 4,996,487
GEER – CARES Act, Learning Loss Mitigation Fund	\$ 1,146,348
CR Funds – CARES Act, Learning Loss Mitigation Fund	\$13,154,140
Prop 98 – CARES Act, Learning Loss Mitigation Fund	\$ 1,370,776
ESSER II – CRRSA Act (signed December 27, 2020)	\$23,361,570

ESSER II has \$4,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in both 2020-2021 and 2021-2022, providing one-time relief to the general fund for those expenditures. The \$4,000,000 expenditures are returned to the unrestricted general fund in 2022-2023 of the multi-year projection.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name): JANUARY										
A. BEGINNING CASH			28,362,166.02	39,325,661.55	29,155,772.93	41,124,249.62	35,272,364.90	30,798,364.81	44,656,458.22	51,984,200.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		4,824,180.00	4,824,180.00	16,045,132.00	8,683,524.00	8,683,524.00	16,045,131.00	8,683,524.00	8,004,517.00
	8020-8079		404,144.99	544,055.17	536,934.64	796,570.01	2,189,529.78	11,374,109.12	6,841,306.60	973,118.00
	8080-8099		0.00	(266,672.35)	(632,012.68)	(421,341.80)	(421,317.93)	(421,336.18)	(421,336.18)	(421,336.00)
	8100-8299		440,950.66	6,915.46	14,596,684.00	400,618.00	133,886.45	3,264,182.05	4,432,450.77	8,229.00
	8300-8599		45,959.23	61,630.08	1,451,222.00	168,605.80	1,417,180.63	129,578.44	899,004.93	180,926.00
	8600-8799		1,280,594.24	1,362,927.50	1,662,268.77	1,309,160.71	1,593,461.44	1,566,741.65	2,709,003.05	1,157,270.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,995,829.12	6,533,035.86	33,660,228.73	10,937,136.72	13,596,264.37	31,958,406.08	23,143,953.17	9,902,724.00
C. DISBURSEMENTS										
	1000-1999		873,025.88	8,346,970.85	8,315,972.42	7,801,933.69	7,896,130.64	7,775,366.57	7,814,755.51	7,895,973.00
	2000-2999		1,404,423.30	3,769,790.60	3,304,855.59	3,328,846.20	3,474,814.13	3,380,046.62	3,370,645.69	3,454,984.00
	3000-3999		945,717.82	4,233,563.68	4,203,162.25	4,066,180.01	4,121,687.76	4,125,124.24	4,369,639.72	4,006,292.00
	4000-4999		100,818.08	1,113,719.88	488,026.83	573,789.79	729,016.67	512,799.37	326,812.51	798,152.00
	5000-5999		2,110,879.97	2,023,677.43	1,739,792.79	2,196,402.17	2,476,978.72	2,312,231.24	962,792.03	1,713,798.00
	6000-6599		378,526.80	802,886.84	1,120,631.16	464,613.89	102,724.14	46,051.84	55,831.41	364,557.00
	7000-7499		42,993.00	171,586.98	9,668.00	9,668.00	51,847.73	9,668.00	14,422.16	126,233.25
	7600-7629		1,351,907.00	0.00	0.00	390,000.00	0.00	(700,000.00)	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,208,291.85	20,462,196.26	19,182,109.04	18,831,433.75	18,853,199.79	17,461,287.88	16,914,899.03	18,359,989.25
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		765,355.36	(173,322.25)	361,287.40	(510,666.07)	200,430.70	165,834.35	(365,352.10)	319,137.76
	9200-9299		30,459,721.14	21,584,322.46	2,583,875.19	665,879.67	1,260,244.51	428,912.66	86,953.09	609.63
	9310		1,053,207.34	0.00	(220,000.00)	578,501.73	174,705.61	(150,000.00)	0.00	409,000.00
	9320		292,404.03	0.00	20,808.31	21,972.34	41,704.99	(33,601.87)	(32,730.68)	9,084.03
	9330		707,181.91	0.00	(43,599.66)	0.00	350,175.54	0.00	0.00	0.00
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			33,277,869.78	21,411,000.21	2,702,371.24	755,687.67	2,027,261.35	411,145.14	(311,129.69)	328,831.42
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		8,181,764.61	7,893,111.09	125,909.06	2,497.52	4,346.49	8,244.82	0.00	(2,892.74)
	9610		2,182,020.69	0.00	0.00	2,182,020.69	0.00	0.00	0.00	0.00
	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650		1,270,487.66	1,270,487.66	0.00	0.00	0.00	0.00	0.00	0.00
	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			11,634,272.96	9,163,598.75	125,909.06	2,184,518.21	4,346.49	8,244.82	0.00	(2,892.74)
<u>Nonoperating</u>										
	9910		0.00	(1,071,443.20)	1,182,809.60	(1,080,812.46)	19,497.45	380,035.01	(327,895.10)	766,964.09
TOTAL BALANCE SHEET ITEMS			21,643,596.82	11,175,958.26	3,759,271.78	(2,509,643.00)	2,042,412.31	782,935.33	(639,024.79)	1,098,688.25
E. NET INCREASE/DECREASE (B - C + D)			10,963,495.53	(10,169,888.62)	11,968,476.69	(5,851,884.72)	(4,474,000.09)	13,858,093.41	7,327,742.39	(11,917,467.77)
F. ENDING CASH (A + E)			39,325,661.55	29,155,772.93	41,124,249.62	35,272,364.90	30,798,364.81	44,656,458.22	51,984,200.61	40,066,732.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		40,066,732.84	33,495,104.91	26,857,421.78	12,441,269.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,245,417.00	7,947,308.00	7,837,492.00	14,408,480.00	0.00	0.00	121,232,409.00	121,232,409.00
Property Taxes	8020-8079	973,118.00	10,011,443.00	4,476,345.00	2,486,987.69	0.00	0.00	41,607,662.00	41,607,662.00
Miscellaneous Funds	8080-8099	(816,239.00)	(153,537.00)	(408,120.00)	315,824.00	(407,801.88)	0.00	(4,475,227.00)	(4,475,227.00)
Federal Revenue	8100-8299	2,222,693.00	30,410.00	18,479.00	2,289,339.00	29,612,150.47	0.00	57,456,987.86	57,456,987.86
Other State Revenue	8300-8599	80,833.00	1,060,923.00	355,707.00	9,686,687.00	3,717,806.02	0.00	19,256,063.13	19,256,063.13
Other Local Revenue	8600-8799	1,232,591.00	1,109,153.00	1,132,361.00	1,326,702.00	2,024,072.27	0.00	19,466,306.63	19,466,306.63
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00	0.00	0.00	18,500.00	18,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		18,938,413.00	20,005,700.00	13,412,264.00	30,532,519.69	34,946,226.88	0.00	254,562,701.62	254,562,701.62
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,173,665.00	9,016,416.00	9,501,143.00	8,635,758.37	0.00	0.00	92,047,110.93	92,047,110.93
Classified Salaries	2000-2999	3,783,831.00	3,993,593.00	3,373,992.00	3,855,567.18	0.00	0.00	40,495,389.31	40,495,389.31
Employee Benefits	3000-3999	4,094,973.00	3,911,488.00	4,583,653.00	15,756,843.06	0.00	0.00	58,418,324.54	58,418,324.54
Books and Supplies	4000-4999	734,626.00	800,836.00	1,252,243.00	1,757,606.00	5,855,673.71	0.00	15,044,119.84	15,044,119.84
Services	5000-5999	2,275,506.00	1,788,426.00	1,929,622.00	1,134,386.00	3,255,938.72	0.00	25,920,431.07	25,920,431.07
Capital Outlay	6000-6599	6,532.00	154,151.00	296,648.00	211,676.00	4,460,033.41	0.00	8,464,863.49	8,464,863.49
Other Outgo	7000-7499	15,718.93	175,164.13	59,307.52	69,268.73	0.00	0.00	755,546.43	755,546.43
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	1,041,907.00	1,041,907.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,084,851.93	19,840,074.13	20,996,608.52	31,421,105.34	13,571,645.84	0.00	242,187,692.61	242,187,692.61
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	189,635.36	
Accounts Receivable	9200-9299	(6,686,189.00)	(6,803,309.00)	(6,831,808.00)	(9,590,537.00)	0.00	0.00	(7,329,504.79)	
Due From Other Funds	9310	261,000.00	0.00	0.00	(500,000.00)	0.00	0.00	553,207.34	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	47,561.12	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	306,575.88	
Other Current Assets	9340	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	
SUBTOTAL		(6,425,189.00)	(6,803,309.00)	(6,831,808.00)	(10,090,537.00)	0.00	0.00	(6,232,525.09)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	8,181,764.61	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	2,182,020.69	
Current Loans	9640	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	1,270,487.66	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	11,634,272.96	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	31,849.60	0.00	0.00	(1,799.73)	
TOTAL BALANCE SHEET ITEMS		(6,425,189.00)	(6,803,309.00)	(6,831,808.00)	(10,058,687.40)	0.00	0.00	(17,868,597.78)	
E. NET INCREASE/DECREASE (B - C + D)		(6,571,627.93)	(6,637,683.13)	(14,416,152.52)	(10,947,273.05)	21,374,581.04	0.00	(5,493,588.77)	12,375,009.01
F. ENDING CASH (A + E)		33,495,104.91	26,857,421.78	12,441,269.26	1,493,996.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,868,577.25	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name): JANUARY											
A. BEGINNING CASH			1,493,996.21	4,299,958.41	(5,737,348.77)	7,945,220.48	13,379,078.40	13,493,409.32	37,618,128.49	38,460,276.41	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,403,218.20	5,403,218.20	13,303,612.01	9,725,792.76	9,725,792.76	13,303,612.01	9,725,792.76	9,725,792.76	
	8020-8079		136,237.00	774,602.00	120,667.00	537,161.00	1,521,957.00	12,487,056.00	7,281,377.00	973,118.00	
	8080-8099		0.00	(445,504.38)	(891,008.76)	(594,005.84)	(349,373.84)	(594,005.84)	(594,005.84)	(594,005.84)	
	8100-8299		34,605.00	1,001.00	2,211,369.00	429,230.00	5,148.00	2,104,038.00	185,217.00	1,289.00	
	8300-8599		43,745.00	78,080.00	108,518.00	137,277.00	704,163.00	92,412.00	929,078.00	98,447.00	
	8600-8799		585,587.00	829,838.00	1,499,245.00	7,547,029.00	2,083,665.00	1,241,364.00	1,576,334.00	1,667,335.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			6,203,392.20	6,641,234.82	16,352,402.25	17,782,483.92	13,691,351.92	28,634,476.17	19,103,792.92	11,871,975.92	
C. DISBURSEMENTS											
	1000-1999		944,286.00	7,719,543.00	8,164,142.00	7,752,497.00	7,858,454.00	7,746,083.00	7,843,157.00	7,960,410.00	
	2000-2999		1,825,208.00	3,538,465.00	3,302,436.00	3,348,015.00	3,571,028.00	3,370,062.00	3,274,379.00	3,322,899.00	
	3000-3999		2,684,809.00	4,252,503.00	4,331,797.00	4,249,230.00	4,319,658.00	4,220,599.00	4,244,291.00	4,444,251.00	
	4000-4999		516,695.00	1,081,893.00	1,257,879.00	1,285,193.00	651,516.00	555,640.00	1,067,229.00	862,583.00	
	5000-5999		291,373.00	1,448,112.00	2,074,359.00	2,419,208.00	1,516,398.00	985,761.00	1,807,803.00	1,361,052.00	
	6000-6599		0.00	0.00	2,537.00	12,885.00	1,891.00	5,522.00	4,828.00	2,418.00	
	7000-7499		0.00	42,040.00	5.00	0.00	1,354.00	0.00	19,958.00	(43,607.00)	
	7600-7629		1,390,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			7,652,371.00	18,082,556.00	19,133,155.00	19,067,318.00	17,920,299.00	16,883,667.00	18,261,645.00	17,910,006.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	575,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9200-9299	69,233,850.00	9,182,735.00	6,831,808.00	19,177,219.00	6,718,692.00	4,343,278.00	12,373,910.00	0.00	(5,660,002.00)	
	9310	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	244,842.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	400,606.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			70,955,018.94	9,682,735.00	6,831,808.00	19,177,219.00	6,718,692.00	4,343,278.00	12,373,910.00	0.00	(5,660,002.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	13,569,485.00	5,427,794.00	5,427,794.00	2,713,897.00	0.00	0.00	0.00	0.00	0.00	
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			13,569,485.00	5,427,794.00	5,427,794.00	2,713,897.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>											
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			57,385,533.94	4,254,941.00	1,404,014.00	16,463,322.00	6,718,692.00	4,343,278.00	12,373,910.00	0.00	(5,660,002.00)
E. NET INCREASE/DECREASE (B - C + D)			2,805,962.20	(10,037,307.18)	13,682,569.25	5,433,857.92	114,330.92	24,124,719.17	842,147.92	(11,698,032.08)	
F. ENDING CASH (A + E)			4,299,958.41	(5,737,348.77)	7,945,220.48	13,379,078.40	13,493,409.32	37,618,128.49	38,460,276.41	26,762,244.33	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		26,762,244.33	30,148,547.34	26,056,720.10	15,379,888.80				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,303,612.01	9,725,792.76	9,725,792.76	3,577,819.25	9,725,792.76	0.00	122,375,641.00	122,375,641.00
Property Taxes	8020-8079	973,118.00	10,011,443.00	4,476,345.00	2,314,581.00	0.00	0.00	41,607,662.00	41,607,662.00
Miscellaneous Funds	8080-8099	(275,123.00)	(519,755.00)	(519,859.06)	(275,227.06)	(794,671.54)	0.00	(6,446,546.00)	(6,446,546.00)
Federal Revenue	8100-8299	2,316,255.00	4,707.00	8,884.00	2,300,042.00	4,018,624.46	0.00	13,620,409.46	13,620,409.46
Other State Revenue	8300-8599	107,405.00	919,214.00	122,930.00	9,326,167.00	812,768.97	0.00	13,480,204.97	13,480,204.97
Other Local Revenue	8600-8799	1,459,958.00	5,282,129.00	1,686,964.00	(1,587,729.38)	0.00	0.00	23,871,718.62	23,871,718.62
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00	0.00	0.00	18,500.00	18,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,885,225.01	25,423,530.76	15,501,056.70	15,674,152.81	13,762,514.65	0.00	208,527,590.05	208,527,590.05
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,012,421.00	7,992,726.00	7,865,253.00	8,008,903.54	0.00	0.00	87,867,875.54	87,867,875.54
Classified Salaries	2000-2999	3,554,241.00	3,475,991.00	3,342,576.00	3,445,659.91	0.00	0.00	39,370,959.91	39,370,959.91
Employee Benefits	3000-3999	4,211,821.00	4,277,688.00	4,281,892.00	12,641,434.20	0.00	0.00	58,160,263.20	58,160,263.20
Books and Supplies	4000-4999	261,232.00	1,416,714.00	521,258.00	991,525.19	0.00	0.00	10,469,357.19	10,469,357.19
Services	5000-5999	307,844.00	3,219,369.00	1,237,123.00	3,204,450.19	0.00	0.00	19,872,852.19	19,872,852.19
Capital Outlay	6000-6599	586.00	33,971.00	0.00	1,003.00	0.00	0.00	65,641.00	65,641.00
Other Outgo	7000-7499	0.00	341,914.00	172,801.00	221,081.43	0.00	0.00	755,546.43	755,546.43
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	1,390,000.00	1,390,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		16,348,145.00	20,758,373.00	17,420,903.00	28,514,057.46	0.00	0.00	217,952,495.46	217,952,495.46
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	1,849,223.00	(8,756,985.00)	(8,756,985.00)	(10,704,666.00)	0.00	0.00	26,598,227.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	
Stores	9320	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	
Other Current Assets	9340	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	
SUBTOTAL		1,849,223.00	(8,756,985.00)	(8,756,985.00)	(10,704,666.00)	0.00	0.00	27,098,227.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	13,569,485.00	
Due To Other Funds	9610	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	
Unearned Revenues	9650	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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,569,485.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,849,223.00	(8,756,985.00)	(8,756,985.00)	(10,704,666.00)	0.00	0.00	13,528,742.00	
E. NET INCREASE/DECREASE (B - C + D)		3,386,303.01	(4,091,827.24)	(10,676,831.30)	(23,544,570.65)	13,762,514.65	0.00	4,103,836.59	(9,424,905.41)
F. ENDING CASH (A + E)		30,148,547.34	26,056,720.10	15,379,888.80	(8,164,681.85)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,597,832.80	

LCFF Calculator Universal Assumptions				
Cajon Valley Union (67991) - 2020-21 2nd Interim				2/24/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	3.84%	1.28%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	123,320,725	122,493,664	120,623,361	118,103,376
Grade Span Adjustment	5,651,232	5,590,227	5,502,742	5,436,868
Supplemental Grant	18,195,364	18,246,831	17,972,969	17,589,660
Concentration Grant	10,021,121	10,394,008	10,247,745	10,000,583
Add-ons	2,211,413	2,211,413	2,211,413	2,211,413
Total Target	159,399,855	158,936,143	156,558,230	153,341,900
Transition Components:				
Target	\$ 159,399,855	\$ 158,936,143	\$ 156,558,230	\$ 153,341,900
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	155,143,734	154,170,710	147,027,255	142,753,267
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 159,399,855	\$ 158,936,143	\$ 156,558,230	\$ 153,341,900
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 111,215,678	\$ 93,856,709	\$ 108,064,364	\$ 105,518,372
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	12,870,159	28,974,860	14,311,277	13,842,938
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	40,507,893	41,607,662	41,607,662	41,607,662
8096 - In-Lieu of Property Taxes	(5,193,875)	(5,503,088)	(7,425,073)	(7,627,072)
<i>Property Taxes net of in-lieu</i>	<i>35,314,018</i>	<i>36,104,574</i>	<i>34,182,589</i>	<i>33,980,590</i>
TOTAL FUNDING	\$ 159,399,855	\$ 158,936,143	\$ 156,558,230	\$ 153,341,900
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 159,399,855	\$ 158,936,143	\$ 156,558,230	\$ 153,341,900
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 12,870,159	\$ 28,974,860	\$ 14,311,277	\$ 13,842,938
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	12,870,159	28,974,860	14,311,277	13,842,938
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	201,974	(117,719)	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Cajon Valley Union (67991) - 2020-21 2nd Interim				2/24/2021
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	16,419	15,776	15,144	15,091
COE Enrollment	5	5	5	5
<i>Total Enrollment</i>	<i>16,424</i>	<i>15,781</i>	<i>15,149</i>	<i>15,096</i>
Unduplicated Pupil Count	11,741	11,304	10,681	10,768
COE Unduplicated Pupil Count	4	4	4	4
<i>Total Unduplicated Pupil Count</i>	<i>11,745</i>	<i>11,308</i>	<i>10,685</i>	<i>10,772</i>
Rolling %, Supplemental Grant	70.5400%	71.2300%	71.2500%	71.1900%
Rolling %, Concentration Grant	70.5400%	71.2300%	71.2500%	71.1900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	7,055.22	6,979.06	6,613.87	6,457.09
Grades 4-6	5,121.79	4,962.28	4,617.88	4,639.74
Grades 7-8	3,594.94	3,719.98	3,617.38	3,266.36
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	15,771.95	15,661.32	14,849.13	14,363.19
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	15771.95	15661.32	14849.13	14363.19
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,979.06	6,979.06	6,457.09	6,434.52
Grades 4-6	4,962.28	4,962.28	4,689.74	4,673.37
Grades 7-8	3,719.98	3,719.98	3,266.36	3,254.95
Grades 9-12	-	-	-	-
Total Actual ADA	15,661.32	15,661.32	14,413.19	14,362.84
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>110.63</i>	<i>-</i>	<i>435.94</i>	<i>0.35</i>

LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	28,216,485 \$	28,640,839 \$	28,220,714 \$	27,590,243
Current year Percentage to Increase or Improve S€	21.88%	22.36%	22.37%	22.33%