



2020-21 ADOPTED BUDGET



2020-21 FIRST INTERIM REPORT

State SACS and District Schedules for
First Interim Financial Report
December 15, 2020

GENERAL FUND

2020-21 FIRST 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	159,048,973.83	35,289,359.98	157,302,896.83	(1,746,077.00)	-1.1%
2) Federal Revenue		8100-8299	407,533.00	407,533.00	128,135.61	412,915.09	5,382.09	1.3%
3) Other State Revenue		8300-8599	2,957,156.00	2,957,156.00	(2,768.29)	2,953,689.00	(3,467.00)	-0.1%
4) Other Local Revenue		8600-8799	3,074,595.00	3,074,595.00	1,856,128.30	3,070,421.47	(4,173.53)	-0.1%
5) TOTAL, REVENUES			165,488,257.83	165,488,257.83	37,270,855.60	163,739,922.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,974,303.00	63,974,303.00	17,465,192.55	65,842,789.25	(1,868,486.25)	-2.9%
2) Classified Salaries		2000-2999	20,778,057.65	20,778,057.65	5,942,269.40	20,788,362.29	(10,304.64)	0.0%
3) Employee Benefits		3000-3999	31,192,285.49	31,192,285.49	8,757,520.69	32,843,092.00	(1,650,806.51)	-5.3%
4) Books and Supplies		4000-4999	3,639,243.45	3,639,243.45	704,719.05	5,454,012.11	(1,814,768.66)	-49.9%
5) Services and Other Operating Expenditures		5000-5999	12,042,592.99	12,042,592.99	5,347,979.03	13,313,957.94	(1,271,364.95)	-10.6%
6) Capital Outlay		6000-6999	291,617.00	291,617.00	34,353.62	1,562,082.90	(1,270,465.90)	-435.7%
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)	(2,927,942.25)	(2,055.42)	(2,026,158.35)	(901,783.90)	30.8%
9) TOTAL, EXPENDITURES			128,990,157.33	128,990,157.33	38,249,978.92	137,778,138.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,498,100.50	36,498,100.50	(979,123.32)	25,961,784.25		
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	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
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)	(39,462,753.26)	0.00	(39,149,223.36)	313,529.90	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,186,160.26)	(41,186,160.26)	(1,741,907.00)	(40,172,630.36)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,688,059.76)	(4,688,059.76)	(2,721,030.32)	(14,210,846.11)		
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	38,595,943.02		29,073,156.67		
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	300,606.11		268,956.31		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		4,750,000.00		
Equipment Replacement	0000	9780				600,000.00		
Special Projects, Instructional Material:	0000	9780				2,850,000.00		
Technology Infrastructure & Supplies	0000	9780				1,300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,965,952.83	6,965,952.83		7,283,777.75		
Unassigned/Unappropriated Amount		9790	30,886,980.05	30,886,980.05		16,328,018.58		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	111,319,864.00	111,319,864.00	27,015,408.00	93,327,938.00	(17,991,926.00)	-16.2%
Education Protection Account State Aid - Current Year		8012	12,779,581.00	12,779,581.00	7,361,608.00	29,446,430.00	16,666,849.00	130.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	(1,575,728.00)	(1,575,728.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,581.00	221,581.00	9,189.23	215,307.00	(6,274.00)	-2.8%
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	34,227,100.00	751,825.28	35,558,596.00	1,331,496.00	3.9%
Unsecured Roll Taxes		8042	1,056,458.00	1,056,458.00	1,126,291.82	1,122,306.00	65,848.00	6.2%
Prior Years' Taxes		8043	3,756.00	3,756.00	14,409.53	31,093.00	27,337.00	727.8%
Supplemental Taxes		8044	1,922,736.00	1,922,736.00	379,988.95	2,033,504.00	110,768.00	5.8%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	(181,059.00)	0.00	(36,067.00)	144,992.00	-80.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	2,965,729.00	0.00	2,682,923.00	(282,806.00)	-9.5%
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	164,315,746.00	36,658,720.81	162,806,302.00	(1,509,444.00)	-0.9%
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)	(5,266,772.17)	(1,369,360.83)	(5,503,405.17)	(236,633.00)	4.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,048,973.83	159,048,973.83	35,289,359.98	157,302,896.83	(1,746,077.00)	-1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	7,533.00	6,915.46	6,915.09	(617.91)	-8.2%
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	400,000.00	121,220.15	406,000.00	6,000.00	1.5%
TOTAL, FEDERAL REVENUE			407,533.00	407,533.00	128,135.61	412,915.09	5,382.09	1.3%
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	504,506.00	0.00	503,808.00	(698.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	2,452,650.00	2,452,650.00	(2,768.29)	2,449,881.00	(2,769.00)	-0.1%
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	2,957,156.00	(2,768.29)	2,953,689.00	(3,467.00)	-0.1%

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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	25,000.00	47,180.00	47,180.00	22,180.00	88.7%
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	15,202.50	104,051.00	0.00	0.0%
Interest		8660	701,200.00	701,200.00	192,723.32	701,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	87,617.00	87,617.00	3,263.54	5,000.00	(82,617.00)	-94.3%
Interagency Services		8677	239,500.00	239,500.00	1,465.43	239,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,917,227.00	1,917,227.00	1,596,293.51	1,973,490.47	56,263.47	2.9%
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	3,074,595.00	1,856,128.30	3,070,421.47	(4,173.53)	-0.1%
TOTAL, REVENUES			165,488,257.83	165,488,257.83	37,270,855.60	163,739,922.39	(1,748,335.44)	-1.1%

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Certificated Teachers' Salaries		1100	52,163,487.00	52,163,487.00	13,832,435.54	53,618,996.00	(1,455,509.00)	-2.8%
Certificated Pupil Support Salaries		1200	4,510,758.00	4,510,758.00	1,211,105.05	4,445,836.00	64,922.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,692,280.00	6,692,280.00	2,297,983.69	7,084,412.00	(392,132.00)	-5.9%
Other Certificated Salaries		1900	607,778.00	607,778.00	123,668.27	693,545.25	(85,767.25)	-14.1%
TOTAL, CERTIFICATED SALARIES			63,974,303.00	63,974,303.00	17,465,192.55	65,842,789.25	(1,868,486.25)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,371,258.65	1,371,258.65	96,398.33	591,632.99	779,625.66	56.9%
Classified Support Salaries		2200	8,380,301.00	8,380,301.00	2,504,721.79	8,711,390.86	(331,089.86)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	2,906,583.33	2,906,583.33	847,317.60	2,733,603.62	172,979.71	6.0%
Clerical, Technical and Office Salaries		2400	6,978,348.67	6,978,348.67	2,258,763.04	7,649,333.58	(670,984.91)	-9.6%
Other Classified Salaries		2900	1,141,566.00	1,141,566.00	235,068.64	1,102,401.24	39,164.76	3.4%
TOTAL, CLASSIFIED SALARIES			20,778,057.65	20,778,057.65	5,942,269.40	20,788,362.29	(10,304.64)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,934,687.36	9,934,687.36	2,769,514.83	11,306,985.00	(1,372,297.64)	-13.8%
PERS		3201-3202	3,813,607.42	3,813,607.42	1,165,936.74	4,136,382.73	(322,775.31)	-8.5%
OASDI/Medicare/Alternative		3301-3302	2,590,076.12	2,590,076.12	689,853.40	2,537,381.22	52,694.90	2.0%
Health and Welfare Benefits		3401-3402	10,626,882.16	10,626,882.16	2,755,227.07	10,540,276.71	86,605.45	0.8%
Unemployment Insurance		3501-3502	42,676.46	42,676.46	13,928.22	73,279.38	(30,602.92)	-71.7%
Workers' Compensation		3601-3602	2,941,131.97	2,941,131.97	904,458.35	3,000,509.96	(59,377.99)	-2.0%
OPEB, Allocated		3701-3702	1,183,122.00	1,183,122.00	443,423.96	1,205,990.00	(22,868.00)	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	60,102.00	60,102.00	15,178.12	42,287.00	17,815.00	29.6%
TOTAL, EMPLOYEE BENEFITS			31,192,285.49	31,192,285.49	8,757,520.69	32,843,092.00	(1,650,806.51)	-5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	2,372.10	52,373.00	(2,373.00)	-4.7%
Books and Other Reference Materials		4200	160,601.00	160,601.00	6,169.83	341,619.75	(181,018.75)	-112.7%
Materials and Supplies		4300	2,959,420.45	2,959,420.45	568,493.95	4,187,555.16	(1,228,134.71)	-41.5%
Noncapitalized Equipment		4400	469,222.00	469,222.00	127,683.17	872,464.20	(403,242.20)	-85.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,639,243.45	3,639,243.45	704,719.05	5,454,012.11	(1,814,768.66)	-49.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	488,949.00	488,949.00	18,664.60	419,128.00	69,821.00	14.3%
Dues and Memberships		5300	68,860.00	68,860.00	46,273.09	82,977.00	(14,117.00)	-20.5%
Insurance		5400-5450	1,246,665.00	1,246,665.00	1,245,631.54	1,261,165.00	(14,500.00)	-1.2%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,014,374.93	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,039,426.00	1,039,426.00	117,702.19	873,959.00	165,467.00	15.9%
Transfers of Direct Costs		5710	(241,353.00)	(241,353.00)	(60,983.97)	(213,336.75)	(28,016.25)	11.6%
Transfers of Direct Costs - Interfund		5750	(9,371.00)	(9,371.00)	(2,013.98)	(6,871.00)	(2,500.00)	26.7%
Professional/Consulting Services and Operating Expenditures		5800	5,383,996.99	5,383,996.99	1,991,893.46	6,826,361.69	(1,442,364.70)	-26.8%
Communications		5900	1,261,760.00	1,261,760.00	976,437.17	1,266,915.00	(5,155.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,042,592.99	12,042,592.99	5,347,979.03	13,313,957.94	(1,271,364.95)	-10.6%

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	240,067.00	34,353.62	1,162,320.00	(922,253.00)	-384.2%
Equipment Replacement		6500	51,550.00	51,550.00	0.00	399,762.90	(348,212.90)	-675.5%
TOTAL, CAPITAL OUTLAY			291,617.00	291,617.00	34,353.62	1,562,082.90	(1,270,465.90)	-435.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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)	(2,374,738.68)	(2,055.42)	(1,497,954.78)	(876,783.90)	36.9%
Transfers of Indirect Costs - Interfund		7350	(553,203.57)	(553,203.57)	0.00	(528,203.57)	(25,000.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,927,942.25)	(2,927,942.25)	(2,055.42)	(2,026,158.35)	(901,783.90)	30.8%
TOTAL, EXPENDITURES			128,990,157.33	128,990,157.33	38,249,978.92	137,778,138.14	(8,787,980.81)	-6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,741,907.00	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
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)	(39,462,753.26)	0.00	(39,149,223.36)	313,529.90	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,462,753.26)	(39,462,753.26)	0.00	(39,149,223.36)	313,529.90	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(41,186,160.26)	(41,186,160.26)	(1,741,907.00)	(40,172,630.36)	1,013,529.90	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	978,527.00	978,527.00	49,334.00	1,027,861.00	49,334.00	5.0%
2) Federal Revenue		8100-8299	32,206,787.00	32,206,787.00	15,317,032.51	33,248,807.55	1,042,020.55	3.2%
3) Other State Revenue		8300-8599	15,390,654.43	15,390,654.43	1,730,185.40	15,544,829.13	154,174.70	1.0%
4) Other Local Revenue		8600-8799	13,427,641.69	13,427,641.69	3,758,822.92	15,275,567.93	1,847,926.24	13.8%
5) TOTAL, REVENUES			62,003,610.12	62,003,610.12	20,855,374.83	65,097,065.61		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,745,603.01	27,745,603.01	7,873,375.93	26,159,570.69	1,586,032.32	5.7%
2) Classified Salaries		2000-2999	20,755,793.06	20,755,793.06	5,865,646.29	19,404,375.41	1,351,417.65	6.5%
3) Employee Benefits		3000-3999	26,023,849.95	26,023,849.95	4,691,241.63	26,202,755.10	(178,905.15)	-0.7%
4) Books and Supplies		4000-4999	8,013,605.52	8,013,605.52	1,571,635.53	10,158,776.83	(2,145,171.31)	-26.8%
5) Services and Other Operating Expenditures		5000-5999	12,156,914.78	12,156,914.78	2,722,751.02	12,646,752.92	(489,838.14)	-4.0%
6) Capital Outlay		6000-6999	3,112,108.38	3,112,108.38	2,732,305.07	6,618,610.72	(3,506,502.34)	-112.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,283,750.00	1,283,750.00	233,915.98	1,283,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,374,738.68	2,374,738.68	2,055.42	1,497,954.78	876,783.90	36.9%
9) TOTAL, EXPENDITURES			101,466,363.38	101,466,363.38	25,692,926.87	103,972,546.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,462,753.26)	(39,462,753.26)	(4,837,552.04)	(38,875,480.84)		
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	39,462,753.26	0.00	39,149,223.36	(313,529.90)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,462,753.26	39,462,753.26	0.00	39,149,223.36		

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	0.00	(4,837,552.04)	273,742.52		
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	3,726,257.48		4,000,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	244,554.49	244,554.49		131,649.79		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	8,989,997.44	8,989,997.44		4,000,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(5,508,294.45)	(5,508,294.45)		(131,649.79)		

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	978,527.00	49,334.00	1,027,861.00	49,334.00	5.0%
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	978,527.00	49,334.00	1,027,861.00	49,334.00	5.0%
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	363,213.00	0.00	363,214.00	1.00	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	6,997,313.00	332,231.88	7,329,544.88	332,231.88	4.7%
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	775,352.00	24,866.36	884,344.36	108,992.36	14.1%

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)
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	617,188.00	214,765.85	656,820.00	39,632.00	6.4%
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	443,203.00	323,839.42	979,366.31	536,163.31	121.0%
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	19,355,107.00	14,421,329.00	19,380,107.00	25,000.00	0.1%
TOTAL, FEDERAL REVENUE			32,206,787.00	32,206,787.00	15,317,032.51	33,248,807.55	1,042,020.55	3.2%
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	250,276.00	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 Materie		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	0.00	16,938.08	60,729.38	60,729.38	New
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	13,695,614.43	1,462,971.32	13,789,059.75	93,445.32	0.7%
TOTAL, OTHER STATE REVENUE			15,390,654.43	15,390,654.43	1,730,185.40	15,544,829.13	154,174.70	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	17,256.18	3,663,862.54	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	139,556.15	139,556.15	1,069,884.74	1,856,627.39	1,717,071.24	1230.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,624,223.00	9,624,223.00	2,671,682.00	9,755,078.00	130,855.00	1.4%
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	13,427,641.69	3,758,822.92	15,275,567.93	1,847,926.24	13.8%
TOTAL, REVENUES			62,003,610.12	62,003,610.12	20,855,374.83	65,097,065.61	3,093,455.49	5.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,011,347.60	23,011,347.60	6,321,137.72	20,866,127.65	2,145,219.95	9.3%
Certificated Pupil Support Salaries		1200	1,098,187.03	1,098,187.03	307,096.77	1,061,382.85	36,804.18	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,428,803.38	2,428,803.38	907,560.07	2,896,603.63	(467,800.25)	-19.3%
Other Certificated Salaries		1900	1,207,265.00	1,207,265.00	337,581.37	1,335,456.56	(128,191.56)	-10.6%
TOTAL, CERTIFICATED SALARIES			27,745,603.01	27,745,603.01	7,873,375.93	26,159,570.69	1,586,032.32	5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,573,006.00	12,573,006.00	3,804,784.68	12,538,458.08	34,547.92	0.3%
Classified Support Salaries		2200	3,270,328.00	3,270,328.00	1,013,204.35	3,364,227.24	(93,899.24)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	587,003.00	587,003.00	216,412.98	650,559.01	(63,556.01)	-10.8%
Clerical, Technical and Office Salaries		2400	951,938.06	951,938.06	395,607.87	1,202,047.23	(250,109.17)	-26.3%
Other Classified Salaries		2900	3,373,518.00	3,373,518.00	435,636.41	1,649,083.85	1,724,434.15	51.1%
TOTAL, CLASSIFIED SALARIES			20,755,793.06	20,755,793.06	5,865,646.29	19,404,375.41	1,351,417.65	6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,732,775.26	12,732,775.26	1,203,185.33	12,457,670.46	275,104.80	2.2%
PERS		3201-3202	3,979,792.32	3,979,792.32	1,181,217.97	4,203,700.80	(223,908.48)	-5.6%
OASDI/Medicare/Alternative		3301-3302	2,845,284.89	2,845,284.89	556,582.14	2,579,118.70	266,166.19	9.4%
Health and Welfare Benefits		3401-3402	4,598,267.65	4,598,267.65	1,296,693.86	5,097,451.42	(499,183.77)	-10.9%
Unemployment Insurance		3501-3502	27,888.46	27,888.46	6,838.53	28,577.00	(688.54)	-2.5%
Workers' Compensation		3601-3602	1,520,010.37	1,520,010.37	443,843.80	1,519,139.72	870.65	0.1%
OPEB, Allocated		3701-3702	308,115.00	308,115.00	0.00	306,061.00	2,054.00	0.7%
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	11,716.00	2,880.00	11,036.00	680.00	5.8%
TOTAL, EMPLOYEE BENEFITS			26,023,849.95	26,023,849.95	4,691,241.63	26,202,755.10	(178,905.15)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	200,000.00	39,425.05	211,529.00	(11,529.00)	-5.8%
Books and Other Reference Materials		4200	276,264.00	276,264.00	23,356.38	306,246.00	(29,982.00)	-10.9%
Materials and Supplies		4300	7,248,464.52	7,248,464.52	1,235,377.69	8,841,927.69	(1,593,463.17)	-22.0%
Noncapitalized Equipment		4400	288,877.00	288,877.00	273,476.41	799,074.14	(510,197.14)	-176.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,013,605.52	8,013,605.52	1,571,635.53	10,158,776.83	(2,145,171.31)	-26.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	100,000.00	300,001.92	(300,001.92)	New
Travel and Conferences		5200	263,673.27	263,673.27	2,245.06	250,650.51	13,022.76	4.9%
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	1,285,511.00	271,454.83	1,143,886.38	141,624.62	11.0%
Transfers of Direct Costs		5710	241,353.00	241,353.00	60,983.97	213,336.75	28,016.25	11.6%
Transfers of Direct Costs - Interfund		5750	(15,300.00)	(15,300.00)	0.00	(15,300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,352,413.51	10,352,413.51	2,280,174.49	10,713,091.82	(360,678.31)	-3.5%
Communications		5900	29,034.00	29,034.00	7,892.67	40,855.54	(11,821.54)	-40.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,156,914.78	12,156,914.78	2,722,751.02	12,646,752.92	(489,838.14)	-4.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	1,000,000.00	476,963.41	980,940.00	19,060.00	1.9%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	1,328,080.91	3,496,870.91	(2,496,870.91)	-249.7%
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	782,000.00	927,260.75	1,810,691.43	(1,028,691.43)	-131.5%
Equipment Replacement		6500	330,108.38	330,108.38	0.00	330,108.38	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,112,108.38	3,112,108.38	2,732,305.07	6,618,610.72	(3,506,502.34)	-112.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	800,600.00	800,600.00	0.00	750,600.00	50,000.00	6.2%
Payments to County Offices		7142	483,150.00	483,150.00	233,915.98	533,150.00	(50,000.00)	-10.3%
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%
		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	233,915.98	1,283,750.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,374,738.68	2,374,738.68	2,055.42	1,497,954.78	876,783.90	36.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,374,738.68	2,374,738.68	2,055.42	1,497,954.78	876,783.90	36.9%
TOTAL, EXPENDITURES			101,466,363.38	101,466,363.38	25,692,926.87	103,972,546.45	(2,506,183.07)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	39,462,753.26	0.00	39,149,223.36	(313,529.90)	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,462,753.26	39,462,753.26	0.00	39,149,223.36	(313,529.90)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			39,462,753.26	39,462,753.26	0.00	39,149,223.36	313,529.90	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	160,027,500.83	160,027,500.83	35,338,693.98	158,330,757.83	(1,696,743.00)	-1.1%
2) Federal Revenue		8100-8299	32,614,320.00	32,614,320.00	15,445,168.12	33,661,722.64	1,047,402.64	3.2%
3) Other State Revenue		8300-8599	18,347,810.43	18,347,810.43	1,727,417.11	18,498,518.13	150,707.70	0.8%
4) Other Local Revenue		8600-8799	16,502,236.69	16,502,236.69	5,614,951.22	18,345,989.40	1,843,752.71	11.2%
5) TOTAL, REVENUES			227,491,867.95	227,491,867.95	58,126,230.43	228,836,988.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,719,906.01	91,719,906.01	25,338,568.48	92,002,359.94	(282,453.93)	-0.3%
2) Classified Salaries		2000-2999	41,533,850.71	41,533,850.71	11,807,915.69	40,192,737.70	1,341,113.01	3.2%
3) Employee Benefits		3000-3999	57,216,135.44	57,216,135.44	13,448,762.32	59,045,847.10	(1,829,711.66)	-3.2%
4) Books and Supplies		4000-4999	11,652,848.97	11,652,848.97	2,276,354.58	15,612,788.94	(3,959,939.97)	-34.0%
5) Services and Other Operating Expenditures		5000-5999	24,199,507.77	24,199,507.77	8,070,730.05	25,960,710.86	(1,761,203.09)	-7.3%
6) Capital Outlay		6000-6999	3,403,725.38	3,403,725.38	2,766,658.69	8,180,693.62	(4,776,968.24)	-140.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,283,750.00	1,283,750.00	233,915.98	1,283,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(553,203.57)	(553,203.57)	0.00	(528,203.57)	(25,000.00)	4.5%
9) TOTAL, EXPENDITURES			230,456,520.71	230,456,520.71	63,942,905.79	241,750,684.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,964,652.76)	(2,964,652.76)	(5,816,675.36)	(12,913,696.59)		
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	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
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)	(1,723,407.00)	(1,741,907.00)	(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)	(4,688,059.76)	(7,558,582.36)	(13,937,103.59)		
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	42,322,200.50		33,073,156.67		
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	545,160.60	545,160.60		400,606.10		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	8,989,997.44	8,989,997.44		4,000,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		4,750,000.00		
Equipment Replacement	0000	9780				600,000.00		
Special Projects, Instructional Material:	0000	9780				2,850,000.00		
Technology Infrastructure & Supplies	0000	9780				1,300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,965,952.83	6,965,952.83		7,283,777.75		
Unassigned/Unappropriated Amount		9790	25,378,685.60	25,378,685.60		16,196,368.79		

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	111,319,864.00	27,015,408.00	93,327,938.00	(17,991,926.00)	-16.2%
Education Protection Account State Aid - Current Year		8012	12,779,581.00	12,779,581.00	7,361,608.00	29,446,430.00	16,666,849.00	130.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	(1,575,728.00)	(1,575,728.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,581.00	221,581.00	9,189.23	215,307.00	(6,274.00)	-2.8%
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	34,227,100.00	751,825.28	35,558,596.00	1,331,496.00	3.9%
Unsecured Roll Taxes		8042	1,056,458.00	1,056,458.00	1,126,291.82	1,122,306.00	65,848.00	6.2%
Prior Years' Taxes		8043	3,756.00	3,756.00	14,409.53	31,093.00	27,337.00	727.8%
Supplemental Taxes		8044	1,922,736.00	1,922,736.00	379,988.95	2,033,504.00	110,768.00	5.8%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	(181,059.00)	0.00	(36,067.00)	144,992.00	-80.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	2,965,729.00	0.00	2,682,923.00	(282,806.00)	-9.5%
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	164,315,746.00	36,658,720.81	162,806,302.00	(1,509,444.00)	-0.9%
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)	(5,266,772.17)	(1,369,360.83)	(5,503,405.17)	(236,633.00)	4.5%
Property Taxes Transfers		8097	978,527.00	978,527.00	49,334.00	1,027,861.00	49,334.00	5.0%
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	160,027,500.83	35,338,693.98	158,330,757.83	(1,696,743.00)	-1.1%
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	363,213.00	0.00	363,214.00	1.00	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	7,533.00	6,915.46	6,915.09	(617.91)	-8.2%
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	6,997,313.00	332,231.88	7,329,544.88	332,231.88	4.7%
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	775,352.00	24,866.36	884,344.36	108,992.36	14.1%

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)
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	617,188.00	214,765.85	656,820.00	39,632.00	6.4%
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	443,203.00	323,839.42	979,366.31	536,163.31	121.0%
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	19,755,107.00	14,542,549.15	19,786,107.00	31,000.00	0.2%
TOTAL, FEDERAL REVENUE			32,614,320.00	32,614,320.00	15,445,168.12	33,661,722.64	1,047,402.64	3.2%
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	250,276.00	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	504,506.00	0.00	503,808.00	(698.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,253,849.00	3,253,849.00	(2,768.29)	3,251,080.00	(2,769.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	16,938.08	60,729.38	60,729.38	New
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	13,695,614.43	1,462,971.32	13,789,059.75	93,445.32	0.7%
TOTAL, OTHER STATE REVENUE			18,347,810.43	18,347,810.43	1,727,417.11	18,498,518.13	150,707.70	0.8%

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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	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	25,000.00	47,180.00	47,180.00	22,180.00	88.7%
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	15,202.50	104,051.00	0.00	0.0%
Interest		8660	701,200.00	701,200.00	192,723.32	701,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	87,617.00	87,617.00	3,263.54	5,000.00	(82,617.00)	-94.3%
Interagency Services		8677	3,903,362.54	3,903,362.54	18,721.61	3,903,362.54	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,056,783.15	2,056,783.15	2,666,178.25	3,830,117.86	1,773,334.71	86.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,624,223.00	9,624,223.00	2,671,682.00	9,755,078.00	130,855.00	1.4%
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	16,502,236.69	5,614,951.22	18,345,989.40	1,843,752.71	11.2%
TOTAL, REVENUES			227,491,867.95	227,491,867.95	58,126,230.43	228,836,988.00	1,345,120.05	0.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,174,834.60	75,174,834.60	20,153,573.26	74,485,123.65	689,710.95	0.9%
Certificated Pupil Support Salaries		1200	5,608,945.03	5,608,945.03	1,518,201.82	5,507,218.85	101,726.18	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,121,083.38	9,121,083.38	3,205,543.76	9,981,015.63	(859,932.25)	-9.4%
Other Certificated Salaries		1900	1,815,043.00	1,815,043.00	461,249.64	2,029,001.81	(213,958.81)	-11.8%
TOTAL, CERTIFICATED SALARIES			91,719,906.01	91,719,906.01	25,338,568.48	92,002,359.94	(282,453.93)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,944,264.65	13,944,264.65	3,901,183.01	13,130,091.07	814,173.58	5.8%
Classified Support Salaries		2200	11,650,629.00	11,650,629.00	3,517,926.14	12,075,618.10	(424,989.10)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	3,493,586.33	3,493,586.33	1,063,730.58	3,384,162.63	109,423.70	3.1%
Clerical, Technical and Office Salaries		2400	7,930,286.73	7,930,286.73	2,654,370.91	8,851,380.81	(921,094.08)	-11.6%
Other Classified Salaries		2900	4,515,084.00	4,515,084.00	670,705.05	2,751,485.09	1,763,598.91	39.1%
TOTAL, CLASSIFIED SALARIES			41,533,850.71	41,533,850.71	11,807,915.69	40,192,737.70	1,341,113.01	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,667,462.62	22,667,462.62	3,972,700.16	23,764,655.46	(1,097,192.84)	-4.8%
PERS		3201-3202	7,793,399.74	7,793,399.74	2,347,154.71	8,340,083.53	(546,683.79)	-7.0%
OASDI/Medicare/Alternative		3301-3302	5,435,361.01	5,435,361.01	1,246,435.54	5,116,499.92	318,861.09	5.9%
Health and Welfare Benefits		3401-3402	15,225,149.81	15,225,149.81	4,051,920.93	15,637,728.13	(412,578.32)	-2.7%
Unemployment Insurance		3501-3502	70,564.92	70,564.92	20,766.75	101,856.38	(31,291.46)	-44.3%
Workers' Compensation		3601-3602	4,461,142.34	4,461,142.34	1,348,302.15	4,519,649.68	(58,507.34)	-1.3%
OPEB, Allocated		3701-3702	1,491,237.00	1,491,237.00	443,423.96	1,512,051.00	(20,814.00)	-1.4%
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	71,818.00	18,058.12	53,323.00	18,495.00	25.8%
TOTAL, EMPLOYEE BENEFITS			57,216,135.44	57,216,135.44	13,448,762.32	59,045,847.10	(1,829,711.66)	-3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,000.00	250,000.00	41,797.15	263,902.00	(13,902.00)	-5.6%
Books and Other Reference Materials		4200	436,865.00	436,865.00	29,526.21	647,865.75	(211,000.75)	-48.3%
Materials and Supplies		4300	10,207,884.97	10,207,884.97	1,803,871.64	13,029,482.85	(2,821,597.88)	-27.6%
Noncapitalized Equipment		4400	758,099.00	758,099.00	401,159.58	1,671,538.34	(913,439.34)	-120.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,652,848.97	11,652,848.97	2,276,354.58	15,612,788.94	(3,959,939.97)	-34.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	100,000.00	300,001.92	(300,001.92)	New
Travel and Conferences		5200	752,622.27	752,622.27	20,909.66	669,778.51	82,843.76	11.0%
Dues and Memberships		5300	69,090.00	69,090.00	46,273.09	83,207.00	(14,117.00)	-20.4%
Insurance		5400-5450	1,246,665.00	1,246,665.00	1,245,631.54	1,261,165.00	(14,500.00)	-1.2%
Operations and Housekeeping Services		5500	2,803,660.00	2,803,660.00	1,014,374.93	2,803,660.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,324,937.00	2,324,937.00	389,157.02	2,017,845.38	307,091.62	13.2%
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)	(24,671.00)	(2,013.98)	(22,171.00)	(2,500.00)	10.1%
Professional/Consulting Services and Operating Expenditures		5800	15,736,410.50	15,736,410.50	4,272,067.95	17,539,453.51	(1,803,043.01)	-11.5%
Communications		5900	1,290,794.00	1,290,794.00	984,329.84	1,307,770.54	(16,976.54)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,199,507.77	24,199,507.77	8,070,730.05	25,960,710.86	(1,761,203.09)	-7.3%

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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	1,000,000.00	476,963.41	980,940.00	19,060.00	1.9%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	1,328,080.91	3,496,870.91	(2,496,870.91)	-249.7%
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	1,022,067.00	961,614.37	2,973,011.43	(1,950,944.43)	-190.9%
Equipment Replacement		6500	381,658.38	381,658.38	0.00	729,871.28	(348,212.90)	-91.2%
TOTAL, CAPITAL OUTLAY			3,403,725.38	3,403,725.38	2,766,658.69	8,180,693.62	(4,776,968.24)	-140.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	800,600.00	800,600.00	0.00	750,600.00	50,000.00	6.2%
Payments to County Offices		7142	483,150.00	483,150.00	233,915.98	533,150.00	(50,000.00)	-10.3%
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%
		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	233,915.98	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		
Transfers of Indirect Costs - Interfund		7350	(553,203.57)	(553,203.57)	0.00	(528,203.57)	(25,000.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(553,203.57)	(553,203.57)	0.00	(528,203.57)	(25,000.00)	4.5%
TOTAL, EXPENDITURES			230,456,520.71	230,456,520.71	63,942,905.79	241,750,684.59	(11,294,163.88)	-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)
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	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,741,907.00	1,741,907.00	1,741,907.00	1,041,907.00	700,000.00	40.2%
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)	(1,723,407.00)	(1,741,907.00)	(1,023,407.00)	(700,000.00)	-40.6%

Resource	Description	2020-21 Projected Year Totals
6300	Lottery: Instructional Materials	4,000,000.00
Total, Restricted Balance		<u>4,000,000.00</u>

SUPPLEMENTAL SACS

FIRST 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	5.02	5.02	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.02	5.02	5.02	5.02	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,660.95	15,660.95	15,660.95	15,660.95	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X 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: Louise Gibson

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: gibson@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 budget adoption.		X

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	15,656.00	15,655.93		
Charter School	0.00	0.00		
Total ADA	15,656.00	15,655.93	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	15,540.00	15,553.48		
Charter School				
Total ADA	15,540.00	15,553.48	0.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	15,483.00	15,062.44		
Charter School				
Total ADA	15,483.00	15,062.44	-2.7%	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 budget adoption 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 ADA reduction is a result of COVID-related enrollment loss. Conservative ADA projections are included in the First Interim budget taking the current 2020-21 enrollment loss into consideration.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	16,359	15,781		
Charter School				
Total Enrollment	16,359	15,781	-3.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	16,299	15,893		
Charter School				
Total Enrollment	16,299	15,893	-2.5%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	16,301	15,840		
Charter School				
Total Enrollment	16,301	15,840	-2.8%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

First Interim enrollment reductions reflect COVID-related enrollment loss and expected charter shift reductions. Revised enrollment figures use 2020-21 CBEDS information, with adjustments for expected charter shift.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	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	15,781		
Charter School	0			
Total ADA/Enrollment	15,656	15,781	99.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	15,114	15,893		
Charter School				
Total ADA/Enrollment	15,114	15,893	95.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	15,063	15,840		
Charter School				
Total ADA/Enrollment	15,063	15,840	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 projected funded ADA to enrollment ratio exceeds the standard because of prior-year hold harmless provisions. The standard is met in 2022-23 because funded ADA reflects current year instead of prior year funded ADA.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	164,315,746.00	164,382,030.00	0.0%	Met
1st Subsequent Year (2021-22)	163,049,097.00	163,419,373.00	0.2%	Met
2nd Subsequent Year (2022-23)	162,032,197.00	158,359,410.00	-2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected LCFF revenue has changed due to unexpected COVID enrollment loss. 2022-23 totals reflect ADA funded using the current year method and is not eligible for prior-year hold harmless funding.

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)	119,474,243.54	137,778,138.14	86.7%	Not Met
1st Subsequent Year (2021-22)	125,571,255.00	140,171,818.00	89.6%	Met
2nd Subsequent Year (2022-23)	129,645,750.39	144,398,425.39	89.8%	Met

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

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

- 1a. STANDARD 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 funding is used for a portion of 2020-21 salaries and benefits, reducing the ratio of salaries and benefits to total unrestricted expenditures. The subsequent years do not include CARES funded salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	32,614,320.00	33,661,722.64	3.2%	No
1st Subsequent Year (2021-22)	12,698,201.00	13,427,548.00	5.7%	Yes
2nd Subsequent Year (2022-23)	12,698,201.00	13,437,548.00	5.8%	Yes

Explanation:
(required if Yes)

Federal Title I and Title II revenues were expected to be reduced in the current fiscal year, but have come in approximately \$1.2 million higher than budgeted at the 45 day budget update. This \$1.2 million change occurs in all years, but only is out of range for percent change in the two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	18,347,810.43	18,498,518.13	0.8%	No
1st Subsequent Year (2021-22)	13,464,359.00	13,560,661.00	0.7%	No
2nd Subsequent Year (2022-23)	13,513,412.00	13,666,731.00	1.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	16,502,236.69	18,345,989.40	11.2%	Yes
1st Subsequent Year (2021-22)	16,488,375.00	18,664,574.00	13.2%	Yes
2nd Subsequent Year (2022-23)	16,364,070.00	18,530,323.00	13.2%	Yes

Explanation:
(required if Yes)

2020-21 Local Revenue includes carryover for local grants which were not included at budget adoption.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	11,652,848.97	15,612,788.94	34.0%	Yes
1st Subsequent Year (2021-22)	4,398,163.00	6,689,615.00	52.1%	Yes
2nd Subsequent Year (2022-23)	3,527,777.00	6,387,348.00	81.1%	Yes

Explanation:
(required if Yes)

The First Interim budget includes expenditures for carryover budgets such as donations, One-Time Mandated Cost funding, restricted carryovers, etc. Restricted resources for the 1st and 2nd subsequent fiscal years assume spending all restricted revenue in the year received.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	24,199,507.77	25,960,710.86	7.3%	Yes
1st Subsequent Year (2021-22)	12,963,841.00	19,408,051.00	49.7%	Yes
2nd Subsequent Year (2022-23)	11,656,929.00	18,199,642.00	56.1%	Yes

Explanation:
(required if Yes)

The First Interim budget includes expenditures for carryover budgets such as One-Time Mandated Cost funding, restricted carryovers, and expenses for the additional local grants received since the 45 day budget update.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	67,464,367.12	70,506,230.17	4.5%	Met
1st Subsequent Year (2021-22)	42,650,935.00	45,652,783.00	7.0%	Not Met
2nd Subsequent Year (2022-23)	42,575,683.00	45,634,602.00	7.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	35,852,356.74	41,573,499.80	16.0%	Not Met
1st Subsequent Year (2021-22)	17,362,004.00	26,097,666.00	50.3%	Not Met
2nd Subsequent Year (2022-23)	15,184,706.00	24,586,990.00	61.9%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Federal Title I and Title II revenues were expected to be reduced in the current fiscal year, but have come in approximately \$1.2 million higher than budgeted at the 45 day budget update. This \$1.2 million change occurs in all years, but only is out of range for percent change in the two subsequent years.

Explanation:

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

Explanation:

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

2020-21 Local Revenue includes carryover for local grants which were not included at budget adoption.

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

Explanation:

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

The First Interim budget includes expenditures for carryover budgets such as donations, One-Time Mandated Cost funding, restricted carryovers, etc. Restricted resources for the 1st and 2nd subsequent fiscal years assume spending all restricted revenue in the year received.

Explanation:

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

The First Interim budget includes expenditures for carryover budgets such as One-Time Mandated Cost funding, restricted carryovers, and expenses for the additional local grants received since the 45 day budget update.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,577,735.29	6,646,523.73	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,966,906.74	

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)	9.7%	3.8%	-5.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	1.3%	-1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(14,210,846.11)	138,820,045.14	10.2%	Not Met
1st Subsequent Year (2021-22)	(15,325,336.00)	141,698,341.00	10.8%	Not Met
2nd Subsequent Year (2022-23)	(25,433,703.39)	145,922,592.39	17.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is projected to increase substantially over the next three years due to the pressures of a no-COLA environment and dropping enrollment coupled with constantly increasing payroll, retirement, benefit, and Special Education costs. Retirement costs for STRS has some mild relief in the current and 1st subsequent fiscal year due to state legislation, but increases again in the 2nd subsequent year. The District is monitoring the deficit spending and reserves, and a resolution to identify budget reductions is being presented to the Governing Board.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	33,073,156.67	Met
1st Subsequent Year (2021-22)	17,747,820.67	Met
2nd Subsequent Year (2022-23)	(7,685,882.72)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The general fund balance is projected to be negative in the 2nd subsequent fiscal year. The current budget reflects structural deficit spending due to increasing costs with decreasing revenues. It will be pertinent in the coming months to identify areas where savings can be implemented. Budget savings will need to be implemented in the 2021-22 year to avoid unrealistic costs in the 2nd subsequent year. The District is monitoring the deficit spending, fund balance and reserves, and a resolution to identify budget reductions is being presented to the Governing Board.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	7,596,576.17	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	15,113	15,062
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	242,792,591.59	219,891,114.00	224,921,337.39
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	242,792,591.59	219,891,114.00	224,921,337.39
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,283,777.75	6,596,733.42	6,747,640.12
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)	7,283,777.75	6,596,733.42	6,747,640.12

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)	7,283,777.75	6,956,733.00	6,747,640.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,328,018.58	1,435,293.67	(18,949,446.72)
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	(5,450.00)	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)	23,611,796.33	8,386,576.67	(12,201,806.72)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.73%	3.81%	-5.42%
District's Reserve Standard (Section 10B, Line 7):	7,283,777.75	6,596,733.42	6,747,640.12
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The general fund balance is projected to be negative in the 2nd subsequent fiscal year. The current budget reflects structural deficit spending due to increasing costs with decreasing revenues. It will be pertinent in the coming months to identify areas where savings can be implemented. Budget savings will need to be implemented in the 2021-22 year to avoid unrealistic costs in the 2nd subsequent year. The District is monitoring the deficit spending, fund balance and reserves, and a resolution to identify budget reductions is being presented to the Governing Board.

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 budget adoption 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 budget adoption 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:

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:

We expect temporary loans to Child Nutrition Fund 13 and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the annual 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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(39,462,753.26)	(39,149,223.36)	-0.8%	(313,529.90)	Met
1st Subsequent Year (2021-22)	(41,433,163.00)	(40,180,700.00)	-3.0%	(1,252,463.00)	Met
2nd Subsequent Year (2022-23)	(41,857,595.00)	(41,008,103.00)	-2.0%	(849,492.00)	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)	1,741,907.00	1,041,907.00	-40.2%	(700,000.00)	Not Met
1st Subsequent Year (2021-22)	1,434,296.00	1,526,523.00	6.4%	92,227.00	Not Met
2nd Subsequent Year (2022-23)	1,360,719.00	1,524,167.00	12.0%	163,448.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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 \$700,000 in the current fiscal year but increased slightly in the 2 subsequent fiscal years due to existing reserves in our solar debt fund.
--

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

Project Information:
(required if YES)

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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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		Estimate until 2019-20 final leave posted		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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)		
Current Year (2020-21)	1,565,313.00	1,586,127.00
1st Subsequent Year (2021-22)	1,612,273.00	1,609,919.00
2nd Subsequent Year (2022-23)	1,660,640.00	1,634,068.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	1,538,225.00	1,586,127.00
1st Subsequent Year (2021-22)	1,584,375.00	1,609,919.00
2nd Subsequent Year (2022-23)	1,632,903.00	1,634,068.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	180	196
1st Subsequent Year (2021-22)	180	196
2nd Subsequent Year (2022-23)	180	196

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	927.0	927.0	927.0

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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"/>
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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"/>

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"/>
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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

--	--	--

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 Budget Adoption

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

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

If Yes, explain the nature of the new costs:

--

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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

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	885.7	885.7	885.7

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

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 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 Budget Adoption

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

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

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 First Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	242,792,591.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,906,242.48
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	81,834.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,253,432.62
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,041,907.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,753,331.97
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,130,505.59
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,115,140.33
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				204,870,983.85

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		16,660.95
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,296.48
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	184,930,840.98	11,808.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	184,930,840.98	11,808.13
B. Required effort (Line A.2 times 90%)	166,437,756.88	10,627.32
C. Current year expenditures (Line I.E and Line II.B)	204,870,983.85	12,296.48
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,981,394.95
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 179,747,498.79

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 38,870.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,286,706.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,797,438.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,155.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	147,300.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	857,587.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	38,870.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,089,317.44
9. Carry-Forward Adjustment (Part IV, Line F)	5,230,089.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,319,406.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	145,841,760.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,697,608.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,663,148.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	81,834.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,264,873.66
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(37,441.54)
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,280,039.63
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,594,431.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	38,870.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	123,234.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,547,348.17
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,360,313.33
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	221,456,020.71

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.62%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.98%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,089,317.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>3,918.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.26%) times Part III, Line B19); zero if negative	<u>5,230,089.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.26%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>5,230,089.11</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>5,230,089.11</u>

Approved indirect cost rate: 6.26%
Highest rate used in any program: 6.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,917,318.88	412,226.00	5.96%
01	3210	1,256,278.73	78,643.00	6.26%
01	3215	1,038,027.99	63,687.00	6.14%
01	3310	3,411,941.03	213,469.97	6.26%
01	3311	28,232.64	1,767.36	6.26%
01	3315	212,941.86	13,330.14	6.26%
01	3327	101,913.25	6,379.75	6.26%
01	3345	1,593.27	99.73	6.26%
01	3385	32,045.05	2,005.95	6.26%
01	4035	847,503.36	36,841.00	4.35%
01	4127	890,363.42	37,134.00	4.17%
01	4203	618,708.00	38,112.00	6.16%
01	6128	2,441,434.65	140,271.88	5.75%
01	6510	1,058,542.59	66,264.77	6.26%
01	6512	2,680,419.99	167,576.39	6.25%
01	6695	57,838.38	2,891.00	5.00%
01	7085	166,622.99	8,607.00	5.17%
01	7420	1,290,020.70	80,755.30	6.26%
01	9010	4,292,069.03	127,892.54	2.98%
12	6052	14,116.58	883.68	6.26%
12	6105	2,433,225.11	152,319.89	6.26%
13	5310	7,268,857.79	375,000.00	5.16%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	157,302,896.83	0.39%	157,915,968.00	-3.20%	152,856,005.00
2. Federal Revenues	8100-8299	412,915.09	-1.45%	406,915.00	0.00%	406,915.00
3. Other State Revenues	8300-8599	2,953,689.00	0.00%	2,953,689.00	0.00%	2,953,689.00
4. Other Local Revenues	8600-8799	3,070,421.47	71.27%	5,258,633.00	0.06%	5,261,883.00
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	(39,149,223.36)	2.63%	(40,180,700.00)	2.06%	(41,008,103.00)
6. Total (Sum lines A1 thru A5c)		124,609,199.03	1.42%	126,373,005.00	-4.66%	120,488,889.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,842,789.25		68,329,559.00
b. Step & Column Adjustment				987,641.84		1,024,943.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,499,127.91		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,842,789.25	3.78%	68,329,559.00	1.50%	69,354,502.39
2. Classified Salaries						
a. Base Salaries				20,788,362.29		22,154,500.00
b. Step & Column Adjustment				311,825.43		332,302.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,054,312.28		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,788,362.29	6.57%	22,154,500.00	1.50%	22,486,802.00
3. Employee Benefits	3000-3999	32,843,092.00	6.83%	35,087,196.00	7.74%	37,804,446.00
4. Books and Supplies	4000-4999	5,454,012.11	-37.01%	3,435,406.00	1.98%	3,503,543.00
5. Services and Other Operating Expenditures	5000-5999	13,313,957.94	-7.08%	12,371,923.00	0.99%	12,494,283.00
6. Capital Outlay	6000-6999	1,562,082.90	-95.80%	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	(2,026,158.35)	-37.20%	(1,272,407.00)	3.02%	(1,310,792.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,041,907.00	46.51%	1,526,523.00	-0.15%	1,524,167.00
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)		138,820,045.14	2.07%	141,698,341.00	2.98%	145,922,592.39
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(14,210,846.11)		(15,325,336.00)		(25,433,703.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,284,002.78		29,073,156.67		13,747,820.67
2. Ending Fund Balance (Sum lines C and D1)		29,073,156.67		13,747,820.67		(11,685,882.72)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	711,360.34		605,794.00		515,924.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,750,000.00		4,750,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,283,777.75		6,956,733.00		6,747,640.00
2. Unassigned/Unappropriated	9790	16,328,018.58		1,435,293.67		(18,949,446.72)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,073,156.67		13,747,820.67		(11,685,882.72)

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	7,283,777.75		6,956,733.00		6,747,640.00
c. Unassigned/Unappropriated	9790	16,328,018.58		1,435,293.67		(18,949,446.72)
(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)						
		23,611,796.33		8,392,026.67		(12,201,806.72)
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.						
Adjustments to increase Certificated and Classified salaries on lines B1e and B2e reflect 2019-20 salaries paid with restricted CARES funding that will be expensed to unrestricted funds in 2021-22 and 2022-23.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,027,861.00	-4.80%	978,527.00	0.00%	978,527.00
2. Federal Revenues	8100-8299	33,248,807.55	-60.84%	13,020,633.00	0.08%	13,030,633.00
3. Other State Revenues	8300-8599	15,544,829.13	-31.77%	10,606,972.00	1.00%	10,713,042.00
4. Other Local Revenues	8600-8799	15,275,567.93	-12.24%	13,405,941.00	-1.03%	13,268,440.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	39,149,223.36	2.63%	40,180,700.00	2.06%	41,008,103.00
6. Total (Sum lines A1 thru A5c)		104,246,288.97	-24.99%	78,192,773.00	1.03%	78,998,745.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,159,570.69		22,520,617.00
b. Step & Column Adjustment				392,393.56		337,809.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,031,347.25)		215,577.74
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,159,570.69	-13.91%	22,520,617.00	2.46%	23,074,004.00
2. Classified Salaries						
a. Base Salaries				19,404,375.41		17,731,499.00
b. Step & Column Adjustment				291,064.63		265,973.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,963,941.04)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,404,375.41	-8.62%	17,731,499.00	1.50%	17,997,472.00
3. Employee Benefits	3000-3999	26,202,755.10	-2.36%	25,585,122.00	6.63%	27,281,514.00
4. Books and Supplies	4000-4999	10,158,776.83	-67.97%	3,254,209.00	-11.38%	2,883,805.00
5. Services and Other Operating Expenditures	5000-5999	12,646,752.92	-44.36%	7,036,128.00	-18.91%	5,705,359.00
6. Capital Outlay	6000-6999	6,618,610.72	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	-27.51%	930,600.00	0.00%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,497,954.78	-24.26%	1,134,598.00	-0.76%	1,125,991.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		103,972,546.45	-24.79%	78,192,773.00	1.03%	78,998,745.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		273,742.52		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,726,257.48		4,000,000.00		4,000,000.00
2. Ending Fund Balance (Sum lines C and D1)		4,000,000.00		4,000,000.00		4,000,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	131,649.79		5,450.00		0.00
b. Restricted	9740	4,000,000.00		4,000,000.00		4,000,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(131,649.79)		(5,450.00)		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,000,000.00		4,000,000.00		4,000,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments to decrease Certificated and Classified salaries on lines B1e and B2e reflect 2019-20 salaries paid with restricted CARES funding that will be either expensed to unrestricted funds in 2021-22 and 2022-23 or eliminated because COVID support will be discontinued and some restricted grants ended 2020-21.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	158,330,757.83	0.36%	158,894,495.00	-3.18%	153,834,532.00
2. Federal Revenues	8100-8299	33,661,722.64	-60.11%	13,427,548.00	0.07%	13,437,548.00
3. Other State Revenues	8300-8599	18,498,518.13	-26.69%	13,560,661.00	0.78%	13,666,731.00
4. Other Local Revenues	8600-8799	18,345,989.40	1.74%	18,664,574.00	-0.72%	18,530,323.00
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)		228,855,488.00	-10.61%	204,565,778.00	-2.48%	199,487,634.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,002,359.94		90,850,176.00
b. Step & Column Adjustment				1,380,035.40		1,362,752.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,532,219.34)		215,577.74
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,002,359.94	-1.25%	90,850,176.00	1.74%	92,428,506.39
2. Classified Salaries						
a. Base Salaries				40,192,737.70		39,885,999.00
b. Step & Column Adjustment				602,890.06		598,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(909,628.76)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,192,737.70	-0.76%	39,885,999.00	1.50%	40,484,274.00
3. Employee Benefits	3000-3999	59,045,847.10	2.75%	60,672,318.00	7.27%	65,085,960.00
4. Books and Supplies	4000-4999	15,612,788.94	-57.15%	6,689,615.00	-4.52%	6,387,348.00
5. Services and Other Operating Expenditures	5000-5999	25,960,710.86	-25.24%	19,408,051.00	-6.23%	18,199,642.00
6. Capital Outlay	6000-6999	8,180,693.62	-99.20%	65,641.00	0.00%	65,641.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	-27.51%	930,600.00	0.00%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(528,203.57)	-73.91%	(137,809.00)	34.10%	(184,801.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,041,907.00	46.51%	1,526,523.00	-0.15%	1,524,167.00
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)		242,792,591.59	-9.43%	219,891,114.00	2.29%	224,921,337.39
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(13,937,103.59)		(15,325,336.00)		(25,433,703.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,010,260.26		33,073,156.67		17,747,820.67
2. Ending Fund Balance (Sum lines C and D1)		33,073,156.67		17,747,820.67		(7,685,882.72)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	843,010.13		611,244.00		515,924.00
b. Restricted	9740	4,000,000.00		4,000,000.00		4,000,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,750,000.00		4,750,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,283,777.75		6,956,733.00		6,747,640.00
2. Unassigned/Unappropriated	9790	16,196,368.79		1,429,843.67		(18,949,446.72)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,073,156.67		17,747,820.67		(7,685,882.72)

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	7,283,777.75		6,956,733.00		6,747,640.00
c. Unassigned/Unappropriated	9790	16,328,018.58		1,435,293.67		(18,949,446.72)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(5,450.00)		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)		23,611,796.33		8,386,576.67		(12,201,806.72)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.73%		3.81%		-5.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,655.93		15,112.79		15,062.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		242,792,591.59		219,891,114.00		224,921,337.39
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)		242,792,591.59		219,891,114.00		224,921,337.39
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)		7,283,777.75		6,596,733.42		6,747,640.12
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)		7,283,777.75		6,596,733.42		6,747,640.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,537
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,270,475.78	0.00	0.00	491,362.03	1,809,861.91	13,425,328.21		17,997,027.93
2000-2999	Classified Salaries	4,584,240.51	0.00	0.00	270,129.00	934,142.29	9,169,610.89		14,958,122.69
3000-3999	Employee Benefits	3,010,862.49	0.00	0.00	356,775.53	1,279,444.09	10,412,338.60		15,059,420.71
4000-4999	Books and Supplies	370,028.09	0.00	0.00	17,982.53	33,418.96	192,820.35		614,249.93
5000-5999	Services and Other Operating Expenditures	2,703,310.95	0.00	0.00	3,212.00	19,152.10	1,804,343.76		4,530,018.81
6000-6999	Capital Outlay	17,980.43	0.00	0.00	0.00	0.00	0.00		17,980.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,956,898.25	0.00	0.00	1,139,461.09	4,076,019.35	35,004,441.81	0.00	53,176,820.50
7310	Transfers of Indirect Costs	391,299.15	0.00	0.00	66,264.77	13,330.14	0.00		470,894.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	391,299.15	0.00	0.00	66,264.77	13,330.14	0.00	0.00	470,894.06
	TOTAL COSTS	13,348,197.40	0.00	0.00	1,205,725.86	4,089,349.49	35,004,441.81	0.00	53,647,714.56
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,270,475.78	0.00	0.00	491,362.03	1,676,785.11	13,425,328.21		17,863,951.13
2000-2999	Classified Salaries	4,560,240.45	0.00	0.00	270,129.00	934,142.29	9,169,610.89		14,934,122.63
3000-3999	Employee Benefits	2,996,990.49	0.00	0.00	356,775.53	1,239,217.09	10,412,338.60		15,005,321.71
4000-4999	Books and Supplies	366,141.09	0.00	0.00	12,901.53	29,223.96	114,418.71		522,685.29
5000-5999	Services and Other Operating Expenditures	709,613.40	0.00	0.00	2,840.00	17,345.10	121,346.76		851,145.26
6000-6999	Capital Outlay	17,980.43	0.00	0.00	0.00	0.00	0.00		17,980.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,921,441.64	0.00	0.00	1,134,008.09	3,896,713.55	33,243,043.17	0.00	49,195,206.45
7310	Transfers of Indirect Costs	169,582.34	0.00	0.00	66,264.77	0.00	0.00		235,847.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	169,582.34	0.00	0.00	66,264.77	0.00	0.00	0.00	235,847.11
	TOTAL BEFORE OBJECT 8980	11,091,023.98	0.00	0.00	1,200,272.86	3,896,713.55	33,243,043.17	0.00	49,431,053.56
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								49,431,053.56

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	76,000.00		76,000.00	
2000-2999	Classified Salaries	2,050,823.00	0.00	0.00	0.00	0.00	0.00		2,050,823.00	
3000-3999	Employee Benefits	814,164.00	0.00	0.00	0.00	0.00	233.00		814,397.00	
4000-4999	Books and Supplies	264,294.00	0.00	0.00	0.00	0.00	522.00		264,816.00	
5000-5999	Services and Other Operating Expenditures	(29,958.00)	0.00	0.00	0.00	100.00	23,000.00		(6,858.00)	
6000-6999	Capital Outlay	13,550.00	0.00	0.00	0.00	0.00	0.00		13,550.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	3,112,873.00	0.00	0.00	0.00	100.00	99,755.00	0.00	3,212,728.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	3,112,873.00	0.00	0.00	0.00	100.00	99,755.00	0.00	3,212,728.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									32,502,699.63
	TOTAL COSTS									35,715,427.63

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,537
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,540,935.74	0.00	0.00	493,190.18	1,745,240.61	1,417,032.42	10,656,232.68		15,852,631.63
2000-2999	Classified Salaries	3,914,549.87	0.00	0.00	232,208.63	956,989.01	1,740,935.56	7,495,395.74		14,340,078.81
3000-3999	Employee Benefits	2,331,571.81	0.00	0.00	315,620.36	1,142,055.17	1,416,606.92	8,071,269.62		13,277,123.88
4000-4999	Books and Supplies	194,545.86	0.00	0.00	4,972.33	17,657.23	1,067.83	166,354.70		384,597.95
5000-5999	Services and Other Operating Expenditures	3,234,922.27	0.00	0.00	3,192.05	6,229.86	939,717.60	296,714.29		4,480,776.07
6000-6999	Capital Outlay	13,541.32	0.00	0.00	0.00	0.00	0.00	0.00		13,541.32
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,230,066.87	0.00	0.00	1,049,183.55	3,868,171.88	5,515,360.33	26,685,967.03	0.00	48,348,749.66
7310	Transfers of Indirect Costs	396,901.03	0.00	0.00	64,686.14	14,624.86	0.00	0.00		476,212.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,335,888.36								8,335,888.36
	Total Indirect Costs	396,901.03	0.00	0.00	64,686.14	14,624.86	0.00	0.00	0.00	476,212.03
	TOTAL COSTS	11,626,967.90	0.00	0.00	1,113,869.69	3,882,796.74	5,515,360.33	26,685,967.03	0.00	48,824,961.69
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	128,491.56	0.00	225,442.65		353,934.21
2000-2999	Classified Salaries	21,052.39	0.00	0.00	0.00	0.00	0.00	0.00		21,052.39
3000-3999	Employee Benefits	10,821.59	0.00	0.00	0.00	53,617.82	0.00	72,826.41		137,265.82
4000-4999	Books and Supplies	198.74	0.00	0.00	53.20	597.19	0.00	50,329.17		51,178.30
5000-5999	Services and Other Operating Expenditures	2,011,732.92	0.00	0.00	0.00	0.00	934,392.69	233,242.98		3,179,368.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,043,805.64	0.00	0.00	53.20	182,706.57	934,392.69	581,841.21	0.00	3,742,799.31
7310	Transfers of Indirect Costs	243,373.61	0.00	0.00	0.00	14,624.86	0.00	0.00		257,998.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	243,373.61	0.00	0.00	0.00	14,624.86	0.00	0.00	0.00	257,998.47
	TOTAL BEFORE OBJECT 8980	2,287,179.25	0.00	0.00	53.20	197,331.43	934,392.69	581,841.21	0.00	4,000,797.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,000,797.78

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,540,935.74	0.00	0.00	493,190.18	1,616,749.05	1,417,032.42	10,430,790.03		15,498,697.42
2000-2999	Classified Salaries	3,893,497.48	0.00	0.00	232,208.63	956,989.01	1,740,935.56	7,495,395.74		14,319,026.42
3000-3999	Employee Benefits	2,320,750.22	0.00	0.00	315,620.36	1,088,437.35	1,416,606.92	7,998,443.21		13,139,858.06
4000-4999	Books and Supplies	194,347.12	0.00	0.00	4,919.13	17,060.04	1,067.83	116,025.53		333,419.65
5000-5999	Services and Other Operating Expenditures	1,223,189.35	0.00	0.00	3,192.05	6,229.86	5,324.91	63,471.31		1,301,407.48
6000-6999	Capital Outlay	13,541.32	0.00	0.00	0.00	0.00	0.00	0.00		13,541.32
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,186,261.23	0.00	0.00	1,049,130.35	3,685,465.31	4,580,967.64	26,104,125.82	0.00	44,605,950.35
7310	Transfers of Indirect Costs	153,527.42	0.00	0.00	64,686.14	0.00	0.00	0.00		218,213.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,335,888.36								8,335,888.36
	Total Indirect Costs	153,527.42	0.00	0.00	64,686.14	0.00	0.00	0.00	0.00	218,213.56
	TOTAL BEFORE OBJECT 8980	9,339,788.65	0.00	0.00	1,113,816.49	3,685,465.31	4,580,967.64	26,104,125.82	0.00	44,824,163.91
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									44,824,163.91
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	60,932.72	0.00	0.00	21,593.40	438,728.37	0.00	0.00		521,254.49
2000-2999	Classified Salaries	1,922,729.33	0.00	0.00	0.00	18,557.82	0.00	0.00		1,941,287.15
3000-3999	Employee Benefits	810,603.56	0.00	0.00	7,456.01	144,199.85	0.00	0.00		962,259.42
4000-4999	Books and Supplies	123,371.60	0.00	0.00	0.00	1,231.84	0.00	3,439.64		128,043.08
5000-5999	Services and Other Operating Expenditures	(61,371.54)	0.00	0.00	0.00	100.00	0.00	300.00		(60,971.54)
6000-6999	Capital Outlay	13,541.32	0.00	0.00	0.00	0.00	0.00	0.00		13,541.32
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,869,806.99	0.00	0.00	29,049.41	602,817.88	0.00	3,739.64	0.00	3,505,413.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,869,806.99	0.00	0.00	29,049.41	602,817.88	0.00	3,739.64	0.00	3,505,413.92
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,965,722.30
	TOTAL COSTS									31,471,136.22

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

SELPA: East County (PC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: East County (PC)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

_____ 0.00 (d)

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

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

_____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

_____ 0.00 (f)

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

SELPA: East County (PC)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	53,647,714.56		
b. Less: Expenditures paid from federal sources	4,216,661.00		
c. Expenditures paid from state and local sources	49,431,053.56	53,160,052.27	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(8,335,888.36)	
Comparison year's expenditures, adjusted for MOE calculation		44,824,163.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,431,053.56	44,824,163.91	4,606,889.65

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

	Projected Exps. FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	53,647,714.56		
b. Less: Expenditures paid from federal sources	4,216,661.00		
c. Expenditures paid from state and local sources	49,431,053.56	53,160,052.27	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(8,335,888.36)	
Comparison year's expenditures, adjusted for MOE calculation		44,824,163.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,431,053.56	44,824,163.91	
d. Special education unduplicated pupil count	2,537.00	2,620.00	
e. Per capita state and local expenditures (A2c/A2d)	19,484.06	17,108.46	2,375.60

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,715,427.63	31,471,136.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,471,136.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,715,427.63	31,471,136.22	4,244,291.41

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

	Projected Exps.	Comparison Year	Difference
	FY 2020-21	FY 2019-20	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	35,715,427.63	31,471,136.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,471,136.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,715,427.63	31,471,136.22	
b. Special education unduplicated pupil count	2,537	2,620	
c. Per capita local expenditures (B2a/B2b)	14,077.82	12,011.88	2,065.94

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

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Title

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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 First Interim, Updated 12/02/2020

Assumptions:		Fund Current P2 ADA 15,660.95			Fund Prior P2 ADA 15,558.50			Fund Prior P2 ADA 15,067.81		
		State COLA 0.00%	Undup 71.17%	P2 ADA 15,660.95	State COLA 0.00%	Undup 71.40%	P2 ADA 15,117.81	State COLA 0.00%	Undup 71.21%	P2 ADA 15,067.46
		2020-21 First Interim Budget			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	157,302,897	1,027,861	158,330,758	157,915,968	978,527	158,894,495	152,856,005	978,527	153,834,532
Federal Revenue	8100-8299	412,915	33,248,808	33,661,723	406,915	13,020,633	13,427,548	406,915	13,030,633	13,437,548
Other State Revenue	8300-8599	2,953,689	15,544,829	18,498,518	2,953,689	10,606,972	13,560,661	2,953,689	10,713,042	13,666,731
Local Revenue	8600-8799	3,070,421	15,275,568	18,345,990	5,258,633	13,405,941	18,664,574	5,261,883	13,268,441	18,530,324
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	-39,149,223	39,149,223	-	-40,180,700	40,180,700	-	-41,008,103	41,008,103	-
Total Revenue with Adjustments		124,609,199	104,246,289	228,855,488	126,373,005	78,192,773	204,565,778	120,488,889	78,998,745	199,487,634
Expenditures										
Certificated Salaries	1000-1999	65,842,789	26,159,571	92,002,360	68,329,559	22,520,617	90,850,177	69,354,503	23,074,004	92,428,507
Classified Salaries	2000-2999	20,788,362	19,404,375	40,192,738	22,154,500	17,731,500	39,886,000	22,486,802	17,997,472	40,484,274
Employee Benefits	3000-3999	32,843,092	26,202,755	59,045,847	35,087,196	25,585,122	60,672,318	37,804,446	27,281,514	65,085,961
Books/Supplies	4000-4999	5,454,012	10,158,777	15,612,789	3,435,406	3,254,209	6,689,615	3,503,543	2,883,805	6,387,347
Services/Operating Expenses	5000-5999	13,313,958	12,646,753	25,960,711	12,371,923	7,036,128	19,408,051	12,494,283	5,705,359	18,199,642
Capital Outlay	6000-6999	1,562,083	6,618,611	8,180,694	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	930,600	930,600	0	930,600	930,600
Direct/Indirect Support	7300-7399	(2,026,158)	1,497,955	(528,204)	(1,272,407)	1,134,598	(137,810)	(1,310,792)	1,125,991	(184,802)
Interfund Transfers Out	7600-7629	1,041,907	0	1,041,907	1,526,523	0	1,526,523	1,524,167	0	1,524,167
Total Expenditures		138,820,045	103,972,547	242,792,592	141,698,342	78,192,773	219,891,114	145,922,593	78,998,745	224,921,339
Beginning Fund Balance		43,284,003	3,726,257	47,010,260	29,073,157	4,000,000	33,073,157	13,747,820	4,000,000	17,747,820
Projected Ending Fund Balance		29,073,157	4,000,000	33,073,157	13,747,820	4,000,000	17,747,820	(11,685,884)	4,000,000	(7,685,884)
Excess or (Deficit)		(14,210,846)	273,743	(13,937,104)	(15,325,337)	0	(15,325,337)	(25,433,704)	(0)	(25,433,704)
				0			0			0
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		7,283,778	0	7,283,778	6,596,733	0	6,596,733	6,747,640	0	6,747,640
Other Designated or Restricted Funds (Equipment Replacement, Special Projects Instructional Materials, Supplies Technology Infrastructure)		4,750,000	4,000,000	8,750,000	4,750,000	4,000,000	8,750,000	0	0	0
Unappropriated Reserve		16,328,019	(131,650)	16,196,369	1,795,293	(5,450)	1,789,843	(18,949,448)	4,000,000	(14,949,448)

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

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):
 - 2020-21 0.00% COLA applied to base, 71.17% Unduplicated
 - 2021-22 0.00% COLA applied to base, 71.40% Unduplicated
 - 2022-23 0.00% COLA applied to base, 71.21% Unduplicated

Statutory COLA (0%) 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 71.26% through 2022-23.

2. The 2020-21 budget includes one-time revenue (New Schools Venture, ASA World of Work, CARES funding), grants that end this year (CalNEW, with plans to apply again this spring), and prior year funding carried forward into this year (Kaiser CB, ESSA, Title III Immigrant, 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 638 students. This accelerated decline is attributed to COVID conditions. For this year only, COVID legislation provides ADA funding relief allowing the use of 2019-20 ADA of 15,660.95. Funded 2021-22 ADA is projected to decrease to 15,558.50 using the prior year hold harmless option, and 2022-23 ADA is projected to decrease to 15,067.81 reflecting charter school growth for the next two years.

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 \$1.76 million in 2020-21, increase by \$1.23 million in 2021-22, and \$3.87 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.

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 removed for 2020-21 and then included 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 negative cash balance of \$13.3 million in June 2022. The District may exercise the option to transfer cash from other District Funds to meet General Fund cash needs until delayed revenue payments are received. We will monitor the need to borrow funds from other sources, such as Tax and Revenue Anticipation Notes (TRANS), if State funding does not improve.

12. 2022-23 is projected with negative ending fund balances. The District has identified the need to reduce \$15,873,507 in the 2022-23 budget, yet we expect the figure to decrease when we close the financial records for 2020-21.

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 CARES and STRS-on-behalf expenditures which reduce the amount required by \$700,000.

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			28,362,166.02	39,325,661.55	29,155,772.94	41,124,249.63	35,272,364.91	30,446,555.58	50,553,208.33	53,499,413.79
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	16,045,131.33	8,683,524.00	7,737,246.40
	8020-8079		404,144.99	544,055.17	536,934.64	796,570.01	1,338,226.00	12,212,970.00	7,322,529.00	3,673,957.00
	8080-8099		0.00	(266,672.35)	(632,012.68)	(421,341.80)	(421,341.80)	(421,341.80)	(122,118.80)	(421,341.80)
Federal Revenue			440,950.66	6,915.46	14,596,684.00	400,618.00	733,886.00	2,904,089.45	1,369,546.77	1,295,891.37
Other State Revenue			45,959.23	61,630.08	1,451,222.00	168,605.80	1,503,808.00	1,856,968.16	742,278.51	512,498.78
Other Local Revenue			1,280,594.24	1,362,927.50	1,662,268.77	1,309,160.71	1,042,912.08	1,777,067.16	1,693,552.10	1,284,172.17
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			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	12,881,014.28	34,374,884.30	19,689,311.58	14,082,423.92
C. DISBURSEMENTS										
Certificated Salaries			873,025.88	8,346,970.85	8,315,972.42	7,801,933.69	7,896,845.03	8,079,598.00	8,054,091.00	8,178,730.00
Classified Salaries			1,404,423.30	3,769,790.60	3,304,855.59	3,328,846.20	3,476,549.33	3,355,961.00	3,321,274.00	3,424,776.00
Employee Benefits			945,717.82	4,233,563.68	4,203,162.25	4,066,180.01	3,771,358.63	3,983,467.00	4,051,501.00	4,051,269.00
Books and Supplies			100,818.08	1,113,719.88	488,026.83	573,789.79	608,383.11	373,290.00	667,148.00	707,148.00
Services			2,110,879.97	2,023,677.43	1,739,792.79	2,196,402.17	2,315,830.86	960,795.00	1,484,979.00	1,366,076.00
Capital Outlay			378,526.80	802,886.84	1,120,631.16	464,613.89	103,805.09	302,764.00	467,944.00	430,476.00
Other Outgo			42,993.00	171,586.98	9,668.00	9,668.00	0.00	0.00	0.00	71,704.00
Interfund Transfers Out			1,351,907.00	0.00	0.00	390,000.00	0.00	(700,000.00)	0.00	0.00
All Other Financing Uses			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	18,172,772.05	16,355,875.00	18,046,937.00	18,230,179.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			(765,355.36)	(173,322.25)	361,287.40	(510,666.07)	200,430.70	567,511.85	(180,872.15)	0.00
Accounts Receivable			(30,459,721.14)	21,584,322.46	2,583,875.19	665,879.67	1,260,244.51	87,863.13	2,138,768.09	1,091,349.83
Due From Other Funds			(1,053,207.34)	0.00	(220,000.00)	578,501.73	174,705.61	(150,000.00)	220,000.00	250,000.00
Stores			(292,404.03)	0.00	20,808.31	21,972.34	41,704.99	(33,601.87)	(15,214.60)	0.00
Prepaid Expenditures			(707,181.91)	0.00	(43,599.66)	0.00	350,175.54	0.00	0.00	0.00
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources			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	471,773.11	2,162,681.34	1,341,349.83
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			(8,181,764.61)	7,893,111.09	125,909.06	2,497.52	4,346.49	5,824.67	75,037.89	37,518.95
Due To Other Funds			(2,182,020.69)	0.00	0.00	2,182,020.69	0.00	0.00	0.00	0.00
Current Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues			(1,270,487.66)	1,270,487.66	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources			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	5,824.67	75,037.89	37,518.95
<u>Nonoperating</u>										
Suspense Clearing			9910	(1,071,443.20)	1,182,809.61	(1,080,812.46)	19,497.45	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			(21,643,596.82)	11,175,958.26	3,759,271.79	(2,509,643.00)	2,042,412.31	465,948.44	2,087,643.45	1,303,830.88
E. NET INCREASE/DECREASE (B - C + D)			10,963,495.53	(10,169,888.61)	11,968,476.69	(5,851,884.72)	(4,825,809.33)	20,106,652.75	2,946,205.46	(7,405,623.53)
F. ENDING CASH (A + E)			39,325,661.55	29,155,772.94	41,124,249.63	35,272,364.91	30,446,555.58	50,553,208.33	53,499,413.79	46,093,790.26
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):									
A. BEGINNING CASH									
		46,093,790.26	39,629,789.75	42,269,584.46	28,445,715.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,098,853.73	7,737,246.40	7,737,246.40	15,098,851.74	0.00		121,198,640.00	121,198,640.00
Property Taxes	8020-8079	0.00	13,935,762.00	468,541.01	373,972.18	0.00		41,607,662.00	41,607,662.00
Miscellaneous Funds	8080-8099	(737,348.07)	(368,674.05)	(368,074.05)	(295,276.97)	0.00		(4,475,544.17)	(4,475,544.17)
Federal Revenue	8100-8299	1,051,932.63	1,841,827.77	2,030,485.15	2,904,089.45	4,084,805.93		33,661,722.64	33,661,722.64
Other State Revenue	8300-8599	779,804.06	1,922,778.39	2,837.10	8,698,531.23	751,596.79		18,498,518.13	18,498,518.13
Other Local Revenue	8600-8799	1,535,621.58	2,277,564.64	974,790.70	1,337,563.02	807,794.73		18,345,989.40	18,345,989.40
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00	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
TOTAL RECEIPTS		17,728,863.93	27,346,505.15	10,845,826.31	28,136,230.65	5,644,197.45	0.00	228,855,488.00	228,855,488.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,278,121.00	8,335,134.00	8,121,224.00	9,720,714.07	0.00		92,002,359.94	92,002,359.94
Classified Salaries	2000-2999	3,465,083.00	3,544,952.00	3,467,357.00	4,328,869.68	0.00		40,192,737.70	40,192,737.70
Employee Benefits	3000-3999	4,140,945.00	3,955,400.00	4,635,111.00	17,008,171.71	0.00		59,045,847.10	59,045,847.10
Books and Supplies	4000-4999	360,264.00	502,281.00	434,378.00	610,143.00	9,073,399.25		15,612,788.94	15,612,788.94
Services	5000-5999	1,071,494.00	1,206,171.00	902,152.00	1,134,385.00	7,448,075.64		25,960,710.86	25,960,710.86
Capital Outlay	6000-6599	337,647.00	380,086.00	284,284.00	357,465.00	2,749,563.84		8,180,693.62	8,180,693.62
Other Outgo	7000-7499	136,349.00	179,725.00	222,228.00	(88,375.98)			755,546.00	755,546.43
Interfund Transfers Out	7600-7629	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
TOTAL DISBURSEMENTS		17,789,903.00	18,103,749.00	18,066,734.00	33,071,372.48	19,271,038.73	0.00	242,792,591.16	242,792,591.59
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			264,369.48	
Accounts Receivable	9200-9299	(6,602,961.44)	(6,602,961.44)	(6,602,961.44)	(15,413,997.33)			(9,030,928.27)	
Due From Other Funds	9310	200,000.00	0.00	0.00	(500,000.00)			553,207.34	
Stores	9320	0.00	0.00	0.00	0.00			35,669.17	
Prepaid Expenditures	9330	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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(6,402,961.44)	(6,602,961.44)	(6,602,961.44)	(15,913,997.33)	0.00	0.00	(7,871,106.40)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			8,181,764.62	
Due To Other Funds	9610	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	
Unearned Revenues	9650	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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	11,634,272.97	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			(949,948.60)	
TOTAL BALANCE SHEET ITEMS		(6,402,961.44)	(6,602,961.44)	(6,602,961.44)	(15,913,997.33)	0.00	0.00	(20,455,327.97)	
E. NET INCREASE/DECREASE (B - C + D)									
		(6,464,000.51)	2,639,794.71	(13,823,869.13)	(20,849,139.16)	(13,626,841.28)	0.00	(34,392,431.13)	(13,937,103.59)
F. ENDING CASH (A + E)									
		39,629,789.75	42,269,584.46	28,445,715.33	7,596,576.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								(6,030,265.11)	

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			7,596,576.17	18,522,145.41	9,718,425.58	15,033,334.21	15,405,719.99	14,243,687.77	28,945,688.87	33,221,930.56	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,555,767.00	5,555,767.00	13,174,376.00	10,000,381.00	10,000,381.00	13,174,376.00	10,000,381.00	10,000,381.00	
	8020-8079		306,290.00	569,295.00	212,561.00	448,754.00	1,297,774.00	11,843,796.00	7,101,184.00	3,562,900.00	
	8080-8099		0.00	(316,006.00)	(632,013.00)	(421,342.00)	(421,342.00)	(421,342.00)	(421,342.00)	(421,342.00)	
	8100-8299		454,032.41	452,569.95	1,273,037.34	777,700.93	848,597.21	2,259,645.36	1,378,010.30	800,809.83	
	8300-8599		458,533.42	457,056.47	1,285,657.50	785,410.61	857,009.72	2,282,046.19	1,391,671.10	808,748.59	
	8600-8799		631,114.59	629,081.75	1,769,548.67	1,081,020.65	1,179,567.96	3,140,954.55	1,915,463.29	1,113,142.49	
	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			7,405,737.42	7,347,764.17	17,083,167.51	12,671,925.19	13,761,987.89	32,279,476.10	21,365,367.69	15,864,639.91	
C. DISBURSEMENTS											
	1000-1999		971,951.00	9,023,578.00	7,888,111.00	8,031,238.00	8,098,153.00	7,978,414.00	7,953,227.00	8,076,304.00	
	2000-2999		2,050,514.00	3,801,136.00	3,339,181.00	3,324,736.00	3,456,636.00	3,330,349.00	3,295,927.00	3,398,639.00	
	3000-3999		1,062,763.00	5,041,183.00	4,365,450.00	4,116,149.00	4,558,293.00	5,031,450.00	4,322,587.00	4,650,581.00	
	4000-4999		51,908.00	256,493.00	348,279.00	297,098.00	243,086.00	530,654.00	247,732.00	252,821.00	
	5000-5999		778,431.00	999,792.00	1,115,017.00	1,185,152.00	907,367.00	705,721.00	1,053,235.00	832,603.00	
	6000-6599		1,338.00	7,763.00	3,366.00	1,910.00	1,149.00	887.00	1,118.00	781.00	
	7000-7499		0.00	0.00	0.00	465,300.00	0.00	0.00	465,300.00	0.00	
	7600-7629		1,526,523.00	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			6,443,428.00	19,129,945.00	17,059,404.00	17,421,583.00	17,264,684.00	17,577,475.00	17,339,126.00	17,211,729.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199		0.00								
	9200-9299	(45,134,846.86)	17,671,676.31	8,296,220.68	7,731,800.93	7,167,381.19	4,267,767.76			(5,300,201.93)	
	9310	(500,000.00)		(500,000.00)	450,000.00	(350,000.00)		250,000.00			
	9320										
	9330	404,606.03				231,766.27					
	9340										
	9490										
SUBTOTAL			(45,230,240.83)	17,671,676.31	7,796,220.68	8,181,800.93	7,049,147.46	4,267,767.76	0.00	250,000.00	(5,300,201.93)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(19,275,038.73)	7,708,416.49	4,817,759.68	2,890,655.81	1,927,103.87	1,927,103.87				
	9610										
	9640										
	9650										
	9690										
SUBTOTAL			(19,275,038.73)	7,708,416.49	4,817,759.68	2,890,655.81	1,927,103.87	1,927,103.87	0.00	0.00	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			(25,955,202.10)	9,963,259.82	2,978,461.00	5,291,145.12	5,122,043.59	2,340,663.89	0.00	250,000.00	(5,300,201.93)
E. NET INCREASE/DECREASE (B - C + D)			10,925,569.24	(8,803,719.83)	5,314,908.63	372,385.78	(1,162,032.22)	14,702,001.10	4,276,241.69	(6,647,291.02)	
F. ENDING CASH (A + E)			18,522,145.41	9,718,425.58	15,033,334.21	15,405,719.99	14,243,687.77	28,945,688.87	33,221,930.56	26,574,639.54	
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):									
A. BEGINNING CASH									
		26,574,639.54	18,398,868.30	21,901,263.10	9,174,642.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,174,376.00	10,000,381.00	10,000,381.00	13,174,376.00	0.00		123,811,324.00	
Property Taxes	8020-8079	0.00	13,514,511.00	0.00	1,492,879.00	0.00		40,349,944.00	
Miscellaneous Funds	8080-8099	(737,348.00)	(368,674.00)	(368,674.00)	(737,347.00)	0.00		(5,266,772.00)	
Federal Revenue	8100-8299	1,249,505.32	1,853,209.91	793,168.17	1,103,744.45	183,516.82		13,427,548.00	
Other State Revenue	8300-8599	1,261,892.20	1,871,581.57	801,031.19	1,114,686.33	185,336.10		13,560,660.99	
Other Local Revenue	8600-8799	1,736,838.66	2,576,000.74	1,102,520.43	1,534,227.98	255,092.24		18,664,574.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00	0.00		18,500.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL RECEIPTS		16,685,264.18	29,447,010.22	12,328,426.79	17,701,066.76	623,945.16	0.00	204,565,778.99	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,174,451.00	8,230,750.00	8,019,519.00	8,404,481.00	0.00		90,850,177.00	
Classified Salaries	2000-2999	3,438,639.00	3,517,899.00	3,440,896.00	3,491,448.00	0.00		39,886,000.00	
Employee Benefits	3000-3999	4,701,385.00	4,730,388.00	4,682,878.00	13,409,211.00	0.00		60,672,318.00	
Books and Supplies	4000-4999	178,675.00	277,005.00	279,222.00	269,466.00	3,457,176.00		6,689,615.00	
Services	5000-5999	791,971.00	987,259.00	754,306.00	919,557.00	8,377,640.00		19,408,051.00	
Capital Outlay	6000-6599	602.00	1,002.00	2,914.00	2,077.00	40,734.00		65,641.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		930,600.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	(137,810.00)	0.00		1,388,713.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL DISBURSEMENTS		17,285,723.00	17,744,303.00	17,179,735.00	26,358,430.00	11,875,550.00	0.00	219,891,115.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(8,200,312.42)	(8,200,312.42)	(8,200,312.42)	(13,174,375.00)			2,059,332.68	
Due From Other Funds	9310	625,000.00		325,000.00	(650,000.00)			150,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							231,766.27	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(7,575,312.42)	(8,200,312.42)	(7,875,312.42)	(13,824,375.00)	0.00	0.00	2,441,098.95	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							19,271,039.72	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	19,271,039.72	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(7,575,312.42)	(8,200,312.42)	(7,875,312.42)	(13,824,375.00)	0.00	0.00	(16,829,940.77)	
E. NET INCREASE/DECREASE (B - C + D)									
		(8,175,771.24)	3,502,394.80	(12,726,620.63)	(22,481,738.24)	(11,251,604.84)	0.00	(32,155,276.78)	0.00
F. ENDING CASH (A + E)									
		18,398,868.30	21,901,263.10	9,174,642.47	(13,307,095.77)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								(24,558,700.61)	

LCFF Calculator Universal Assumptions						
Cajon Valley Union (67991) - 2021 1st Intc			11/13/2020			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	123,317,859	122,490,797	121,689,929	117,851,562	117,848,654	117,837,064
Grade Span Adjustment	5,651,055	5,590,051	5,589,346	5,397,278	5,379,294	5,378,089
Supplemental Grant	18,218,149	18,231,028	18,122,023	17,511,195	17,559,983	17,661,661
Concentration Grant	10,078,921	10,355,336	10,303,257	9,884,557	10,012,270	10,269,984
Add-ons	2,211,413	2,211,413	2,211,413	2,211,413	2,211,413	2,211,413
Total Target	159,477,397	158,878,625	157,915,968	152,856,005	153,011,614	153,358,211
Transition Components:						
Target	\$ 159,477,397	\$ 158,878,625	\$ 157,915,968	\$ 152,856,005	\$ 153,011,614	\$ 153,358,211
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	155,140,480	154,167,455	153,266,378	148,950,611	148,947,533	148,934,298
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 159,477,397	\$ 158,878,625	\$ 157,915,968	\$ 152,856,005	\$ 153,011,614	\$ 153,358,211
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 111,366,419	\$ 93,327,938	\$ 106,816,758	\$ 102,229,712	\$ 102,385,659	\$ 102,733,706
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	12,869,857	29,446,430	14,994,953	14,522,036	14,521,698	14,520,248
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	40,507,893	41,607,662	41,607,662	41,607,662	41,607,662	41,607,662
8096 - In-Lieu of Property Taxes	(5,266,772)	(5,503,405)	(5,503,405)	(5,503,405)	(5,503,405)	(5,503,405)
<i>Property Taxes net of in-lieu</i>	<i>35,241,121</i>	<i>36,104,257</i>	<i>36,104,257</i>	<i>36,104,257</i>	<i>36,104,257</i>	<i>36,104,257</i>
TOTAL FUNDING	\$ 159,477,397	\$ 158,878,625	\$ 157,915,968	\$ 152,856,005	\$ 153,011,614	\$ 153,358,211
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 159,477,397	\$ 158,878,625	\$ 157,915,968	\$ 152,856,005	\$ 153,011,614	\$ 153,358,211
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	37.06728517%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.06728517%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 12,869,857	\$ 29,446,430	\$ 14,994,953	\$ 14,522,036	\$ 14,521,698	\$ 14,520,248
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	12,869,857	29,446,430	14,994,953	14,522,036	14,521,698	14,520,248
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	201,974	(118,021)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Cajon Valley Union (67991) - 2021 1st Inte			11/13/2020			
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	16,419	15,781	15,893	15,840	15,840	15,840
COE Enrollment	5	-	-	-	-	-
<i>Total Enrollment</i>	<i>16,424</i>	<i>15,781</i>	<i>15,893</i>	<i>15,840</i>	<i>15,840</i>	<i>15,840</i>
Unduplicated Pupil Count	11,783	11,237	11,216	11,303	11,378	11,378
COE Unduplicated Pupil Count	4	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>11,787</i>	<i>11,237</i>	<i>11,216</i>	<i>11,303</i>	<i>11,378</i>	<i>11,378</i>
Rolling %, Supplemental Grant	70.6300%	71.1700%	71.1900%	71.0400%	71.2500%	71.6700%
Rolling %, Concentration Grant	70.6300%	71.1700%	71.1900%	71.0400%	71.2500%	71.6700%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	7,055.00	6,978.84	6,977.96	6,738.17	6,715.72	6,714.22
Grades 4-6	5,121.64	4,962.13	4,860.63	4,738.90	4,772.96	4,772.96
Grades 7-8	3,594.94	3,719.98	3,719.91	3,590.74	3,578.77	3,578.77
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	15,771.58	15,660.95	15,558.50	15,067.81	15,067.46	15,065.96
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	15771.58	15660.95	15558.50	15067.81	15067.46	15065.96
ACTUAL ADA (Current Year Only)						
Grades TK-3	6,978.84	6,978.84	6,738.17	6,715.72	6,714.22	6,714.22
Grades 4-6	4,962.13	4,962.13	4,788.90	4,772.96	4,772.96	4,772.96
Grades 7-8	3,719.98	3,719.98	3,590.74	3,578.77	3,578.77	3,578.77
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	15,660.95	15,660.95	15,117.81	15,067.46	15,065.96	15,065.96
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>110.63</i>	<i>-</i>	<i>440.69</i>	<i>0.35</i>	<i>1.50</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	\$ 28,297,070	\$ 28,586,364	\$ 28,425,280	\$ 27,395,752	\$ 27,572,253	\$ 27,931,645
Current year Percentage to Increase or Improve Se	21.94%	22.32%	22.33%	22.23%	22.37%	22.67%