Regular Governing Board Agenda - Revised

CABRILLO UNIFIED SCHOOL DISTRICT

Tuesday, December 8, 2020

Public Session 7:00 PM | Via Zoom: https://cabrillok12.zoom.us/j/98788306159

Governing Board Meeting broadcast live on the CUSD YouTube Channel and on www.PacificCoast.TV

In response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20, which temporarily suspended provisions of the Brown Act relating to public meetings. As such, Cabrillo Unified School District will be conducting its Governing Board meeting at the regular time, in a different modality. The District will be leveraging a Webinar format (using Zoom) in order for the Governing Board members to participate remotely, and to allow for orderly public comment. There will not be a physical location for this meeting.

The Governing Board will meet for Closed Session to discuss labor negotiations, student discipline, personnel matters, litigation, anc other matters as provided under California state law as set forth on the agenda below. Following Closed Session, the Board reconvenes to Public Session. Adjournment of the Public Session will be no later than 10:00 PM for all regular and special meetings unless extended by a majority vote of the Board. Writings relating to a board meeting agenda items that are distributed to at least a majority of the Board members less than 72 hours before the noticed meeting, and that are public records not otherwise exempt from disclosure, will be available for inspection at the District administrative offices, 498 Kelly Avenue, Half Moon Bay, CA. Such writings may also be available on the District's website. (Government Code 54957.5b).

Individuals who require special accommodations (Spanish interpreter, accessible seating, documentation in an accessible format, etc.) should contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us no later than 48 hours preceding the meeting.

PUBLIC COMMENTS GUIDELINES

There are two ways in which members of the public may provide comments as part of a Cabrillo Unified School District Governing Board remote meeting:

1. Submit Comments in Advance:
Members of the public may submit comments in advance of the meeting through the following link: http://bit.ly/cusdcomments. Comments will be read out loud by the Board President or a designee during the meeting. Written comments should be limited to no more than 300 words; longer comments might not be shared publicly during the meeting. However, all comments received, whether or not they are shared publicly during the meeting, will be made available to all Board members.

2. Provide Comment in Real-Time During Remote Meeting:

Members of the public may submit a request to comment in real-time in advance of the meeting by through the following link: http://bit.ly/cusdcomments. When called upon by Board president or designee, speakers will be unmuted. After the allotted time, speakers will be placed on mute.

Because of technical limitations, please submit your comments or request to address the Board in real-time before 6:00 PM on the date of the meeting. We ask the participants to type their full name when joining the meeting, as prompted. "Hand Raised" feature only for interpretation.

Individual speakers shall be allowed three minutes to address the Board on each agenda or nonagenda item. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. (Governing Board Bylaw 9323 - Meeting Conduct)

IMPORTANT BOARD PROTOCOLS REGARDING PUBLIC COMMENTS

The CUSD Governing Board does not act upon any matter that has not been agendized except under limited circumstances as permitted by law. It is the policy of the CUSD Governing Board to refer matters raised in this forum to staff for further examination and/or action where appropriate.

Instructions to join the Board Meeting are as follows:

> **Please click the link below to join the webinar:** https://cabrillok12.zoom.us/j/98788306159
> **Webinar ID: 987 8830 6159**
> Or Telephone: +1 669 900 6833

Open Board meetings may be recorded and broadcast.

1. CALL TO ORDER

a. Public Session - 7:00 PM - Welcome

1. Closed Session Action Report: If applicable
2. Pledge of Allegiance

2. APPROVAL OF AGENDA

3. COMMUNICATIONS

a. Public Comments

b. Employee Organizations Report

1. CUTA Representatives
2. CSEA Representatives

c. Board Members Report

d. Student Board Representative Report

e. Superintendent Report

4. CONSENT AGENDA

a. Approval of Specialized Agriculture Incentive Grant (Consent Agenda)

4.a Board Memo AIG Grant Approval.pdf (p. 6)

4.a.1 SMCOE AIG Grant Certification.pdf (p. 7)

b. Approval of Certificated Personnel Report (Consent Agenda)

4.b Board Memo Certificated Personnel Report.pdf (p. 10)

c. Approval of Donations to Cabrillo Unified School District (Consent Agenda)

4.c Board Memo Donations December 2020.pdf (p. 11)

4.c.1 Summary Site Donations December 2020.pdf (p. 12)

d. Acceptance of the Measure M Facility Bond Citizens' Oversight Committee 2019-2020 Annual Report (Consent Agenda)

4.d Board Memo Measure M COC Annual Report 2020.pdf (p. 14)

4.d.1 Measure M COC Annual Report 2020.pdf (p. 15)

4.d.2 Measure M Bond Auditor Report.pdf (p. 44)

e. Approval of Amended Resolution No. 30-20, Approving Gann Limit (Consent Agenda)

4.e Board Memo Revised Resolution Gann Limit.pdf (p. 72)

4.e.1 Revised Resolution 30-20 Gann Limits.pdf (p. 73)

4.e.2 Appropriation Limit Calculations 2019-20.pdf (p. 75)

4.e.3 Increased Gann Appropriations Limit Letter.pdf (p. 78)

f. Approval of Notice of Completion of the Hatch Kindergarten Project (Consent Agenda)

4.f Board Memo Hatch Project Notice of Completion.pdf (p. 79)

4.f.1 Hatch Project Notice of Completion.pdf (p. 80)

g. Approval of Minutes of Special and Regular Governing Board Meeting (Consent Agenda)

4.g Board Memo Minutes.pdf (p. 81)

4.g.1 2020-11-10 Special Board Meeting Minutes.pdf (p. 82)

4.g.2 2020-11-12 Regular Board Meeting Minutes.pdf (p. 83)

h. Approval of Board Policy Updates as Recommended by the California School Boards Association (Consent Agenda)

4.h Board Memo Policy Updates.pdf (p. 89)

4.h.1 Policy Guide Sheet.pdf (p. 90)

4.h.2 1312.3 BP Uniform Complaint Procedures.pdf (p. 91)

4.h.3 5145.3 BP Nondiscrimination Harassment.pdf (p. 98)

5. GENERAL BUSINESS

a. Approval of the 2021-2022 Student/Teacher Calendar (Action)

5.a Board Memo 2021-22 Academic Calendar.pdf (p. 102)

5.a.1 2021-22_Student_Teacher_Calendar.pdf (p. 103)

b. Public Hearing for 2019-2020 Reopener Negotiations and Approve as Submitted by the California School Employees Association and Cabrillo Unified School District (Discussion)

5.b Board Memo CUSD-CSEA Reopener Public Hearing.pdf (p. 104)

5.b.1 Public Hearing Notice CUSD-CSEA Reopener.pdf (p. 105)

5.b.2 CUSD Reopener Response.pdf (p. 106)

c. Approval of the First Interim Financial Report: Fiscal Year 2020-2021 (Action)

5.c Board Memo First Interim 2020-21.pdf (p. 107)

5.c.1 2020-21 CUSD First Interim Presentation.pdf (p. 108)

5.c.2 2020-21 First Interim Report.pdf (p. 116)

d. Presentation of Tentative Agreement with CUTA (Information)

5.d Board Memo CUSD-CUTA Tentative Agreement.pdf (p. 227)

CUSD-CUTA Tentative Agreement.docx (p. 228)

e. Public Hearing and Approval of Budget Overview for Parents (Action)

5.e Board Memo Budget Overview for Parents.pdf (p. 229)

5.e.1 Notice of Public Hearing CUSD Budget Overview for Parents.pdf (p. 230)

5.e.2 LCAP Budget Overview Parents.pdf (p. 231)

f. Approval of the Purchase of Modular Portable Classrooms at Hatch Elementary to House the CUSD Early Education Program (Action)

5.f Board Memo Hatch Portables Purchase.pdf (p. 234)

5.f.1 Hatch Portables Purchase Quotation.pdf (p. 235)

g. Approval of Amendment to February 23, 2015 Memorandum of Understanding Between Cabrillo Unified School District and the Coastside Tennis Association (Action)

5.g Board Memo CTA Agreement Amendment.pdf (p. 237)

5.g.1 Amendment to Feb 23 2015 CTA MOU.pdf (p. 238)

5.g.2 CTA MOU Feb 23 2015_Redacted.pdf (p. 240)

h. Approval of Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits Update (Action)

5.h Board Memo BB 9250 Remuneration, Reimbursement And Other Benefits.pdf (p. 244)

5.h.1 BB 9250 Remuneration, Reimbursement And Other Benefits DRAFT.pdf (p. 245)

5.h.2 E 9250 Remuneration, Reimbursement And Other Benefits SAMPLE.pdf (p. 248)

5.h.3 BB 9250 Remuneration, Reimbursement And Other Benefits 130912.pdf (p. 249)

6. FUTURE EVENTS

a. December 17 - Special Governing Board Meeting, via Zoom - 7:00 PM

b. December 21-January 1 - Winter Break, All Sites Closed - Happy Holidays!

c. January 4 - Teachers and Staff Work Day, No School for Students

7. RETURN TO CLOSED SESSION (IF NECESSARY)

8. ADJOURNMENT OF THE MEETING

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Leticia Bhatia, Ed.D., Assistant Superintendent, Curriculum and Instruction
John Nazar, Half Moon Bay High School Principal
CATEGORY: Action/Consent
ITEM TITLE: Approval of Specialized Agriculture Incentive Grant

BACKGROUND INFORMATION

The Agricultural Education Vocational Incentive Grant (AIG) Program (California Senate Bill 813 [1983] and California Education Code, Article 7.5 Agriculture Career Technical Education Incentive Program (sections 52460-52462) provide support for agricultural education programs. A site Specialized AIG application is limited to $10,000 over a three-year period to improve the quality of their agricultural career technical education programs. If funded, this grant will help fund a fencing project that will fully enclose the high school greenhouses, agricultural farm and a planned outdoor learning wet lab.

FISCAL ANALYSIS

If awarded, the grant will provide up to $10,000 to support the Agriculture Program at Half Moon Bay High School. There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT APPLICATION FOR SPECIALIZED GRANT FUNDING

California Department of California

(Due Date: To be received in Regional Supervisor's Office by November 15, 2020)
DATES OF PROJECT DURATION - JULY 1, 2020, TO JUNE 30, 2021

School Site: Half Moon Bay High School District: Cabrillo Unified School District

Certification

I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions in the operations in this project/program for local participation and assistance.

Signature of Authorized Agent: [redacted]

Title: CTE Coordinator

Signature of Agriculture Teacher Responsible for the Program: Hannah Carney Digitally signed by Hannah Carney Date: 2020/11/13 13:11:30 -08'00'

Signature of ~~Principal~~ Superintendent: [redacted]

Contact Phone Number: (650) 863-1455

Date of Approval of Local Agency Board:

CRITERIA FOR SELECTION
Site must have matched original Agriculture Career Technical Education Incentive Grant Application.

1. Site shall not have received Specialized Agricultural Career Technical Education Incentive Grants totaling more than $10,000 within the past three years. For example, if a site received an $8,000 grant last year, then they are eligible for up to $2,000 this year.
2. Site must be able to match the Specialized Agricultural Career Technical Education Incentive Grant.
3. Site must show expenditures that are unique in nature, i.e. purchasing new equipment for a computer lab, science lab, mechanics laboratory, etc.
4. Site must attach detailed budget to this application.

Total Amount of Funds Requested (Maximum of $10,000): $10,000

PART A

Please describe in detail the proposed use of funds (use additional pages if needed).

The proposed funds from the Specialized Ag Incentive Grant is to help fund a current fencing project that will expand the Ag lab/Farm area and secure a planned outdoor wet learning lab at Half Moon Bay High School. Currently our school farm is not fully enclosed and only has partial fencing around the Agriculture Department's Facilities. This partial fencing causes a potential risk for facilitating class, potential theft of equipment, and unauthorized personnel on the premises.

With permission from our administration, we have the opportunity to not only enclose the school farm completely, but to expand the footprint and create a larger facility for the use of both instructors/students in the agriculture department. With the expansion of the farm, fencing costs, and additional gates, the project would cost $22,500 to expand our fence line 300 linear feet and completely enclose the school farm.

We are looking to help fund our proposed 300 linear ft. of wood/hog wire fencing, along with 1 8 foot double swing and 2 new entry/pedestrian gates. The proposed $10,000 from the Specialized AIG Grant will help with the overall cost of the new fencing project ($22,500). The remaining need funds of $12,500 will be matched using general funds.

PART B

How will this project improve the local program? (Use additional pages if needed.)

The additional $10,000 allocated from the Specialized AIG would support the welcoming aesthetics and expansion and protection of the school farm. Currently, only half of the school farm is fenced in, leaving the remaining unenclosed facilities open to potential risks such as classroom management in our outdoor learning spaces including a new outdoor wet science lab projected to be installed this school year, potential theft of equipment, and unauthorized personnel on the premises. Completely enclosing the school farm will clearly designate that ag farm area and help ensure student safety, protection of equipment purchased with CTE, AIG and other funds, and will create a permanent footprint for the farm.

In addition to enclosing the school farm, we have also proposed an extended fence line to further expand the school farm. This will potentially allow more space for the Agriculture Department's facilities and learning opportunities for students. Not only will this expanded fence line distinguish the school farm footprint, but will create more opportunities for agriculture-based equipment/facilities to help further enhance curriculum. With a larger and more updated school farm, this will create more hands-on learning in the classroom and encourage more student enrollment in the Agriculture Department.

PART C. FINANCIAL SCHEDULE*

4000: Books & Supplies

Items	Description of Item for Which Funds Will Be Expended	Incentive Grant Funds	Matching Funds
1			
Subtotal	**N/A**	$0	$0

5000: Services and Operating Expenses

Including services of consultants, staff travel, conferences, rentals, leases, repairs, and bus transportation

Items	Description of Item for Which Funds Will Be Expended	Incentive Grant Funds	Matching Funds
1			
2			
3			
4			
Subtotal	**N/A**	$0	$0

6000: Capital Outlay

Including sites, buildings, improvement of buildings, and equipment

Items	Description of Item for Which Funds Will Be Expended	Incentive Grant Funds	Matching Funds
1	300ft. of fencing and 3 gates	$10,000	Gen Funds $12,500
2			
3			
Subtotal	**N/A**	$10,000	$12,500

Total for 4000-6000: $22,500

TOTAL SPECIALIZED AG CAREER TECHNICAL EDUCATION INCENTIVE GRANT FUNDS $10,000

*Attach a detailed budget with this application.

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GOVERNING BOARD
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Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Jason Owens, Director of Personnel and Pupil Services
CATEGORY: Consent
ITEM TITLE: Approval of the Certificated Personnel Report

BACKGROUND:

The following personnel items are submitted for your ratification/approval.

1. OFFER OF TEMPORARY EMPLOYMENT FOR 2020-2021

Rebecca Goodell, 0.17 FTE Elementary Teacher, El Granada Elementary School, effective November 9, 2020.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Officer
CATEGORY: Consent/Action
ITEM TITLE: Approval of Donations to Cabrillo Unified School District

BACKGROUND INFORMATION

The Governing Board routinely reviews the monthly donation reports.

REPORT/PROPOSAL

Pursuant to the Governing Board Policy 3290, the Governing Board is to accept donations on behalf of the district or any school in the district.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

December 8, 2020 Board Meeting
Summary Site Donations

Site	Items	Donor	Amount	Site Total Donations
HMBHS	25 Face Sheilds	Elisabeth Squires	$23	
HMBHS	75 Gowns	Elisabeth Squires	$68	
HMBHS	7 Boxes of various size gloves	Elisabeth Squires	$175	
HMBHS	7 Boxes of Masks	Elisabeth Squires	$75	
HMBHS	1 Box N95 Masks	Elisabeth Squires	$40	
				$381

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Official
Mike Alifano, Bond Citizens' Oversight Committee Chairperson
CATEGORY: Action
ITEM TITLE: Acceptance of the Measure M Facility Bond Citizens' Oversight Committee 2019-2020 Annual Report

BACKGROUND INFORMATION

On February 8, 2018, the Governing Board of the Cabrillo Unified School District approved a resolution placing a facility bond measure on the ballot. Included in the resolution was a commitment to establish a citizens' oversight committee to independently verify that the District would use bond proceeds in a manner consistent with the ballot language. On June 5, 2018, the voters within the attendance area of Cabrillo Unified School District approved Measure M to authorize the sale of $99 million in facility bonds. The project list was organized around three themes:

1. Complete basic upgrades to meet student health and safety concerns
2. Improve schools to meet current academic standards and provide access to modern instructional technology
3. Provide dedicated space for science, math engineering, arts/music instruction, support 21st Century learning, and address specific priorities at individual school sites

The Governing Board appointed members to the District's Measure M Facility Bond Citizens' Oversight Committee (COC). The COC performed an analysis of the District's expenditures that included the review of independent fiscal and performance audits. The COC found the use of the Measure M Bond proceeds were used in a manner that is consistent with the commitment the Governing Board made to the community through the measure's ballot language.

The Measure M Facility Bond Citizens' Oversight Committee met on November 17, 2020 and reviewed the Measure M Audit Report.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

Measure M Facilities Bond Citizens' Oversight Committee

Annual Report

2019–2020

CONTENTS

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I. EXECUTIVE SUMMARY

On February 8, 2018, the Governing Board of the Cabrillo Unified School District formally approved placing on the June ballot a bond measure to raise $99 million to improve the District's facilities and to support technology infrastructure and acquisition. In approving the formal resolution and related exhibits, the Board also stipulated that a Citizens' Oversight Committee would be established as a public accountability measure. This provision was stipulated in both the Abbreviated Text and Full Ballot Text of a bond measure that would later be named Measure M by the County of San Mateo.

Soon after Measure M was approved by a majority of over fifty-five percent on June 5, 2018, a nine-member Committee was appointed by the Board to serve in this important oversight capacity. This Committee meets on a regular basis in sessions open to the general public to verify that Measure M dollars are expended only for the school facilities projects listed in the Bond Project List.

The report that follows is the Committee's method for annually communicating the results of this comprehensive oversight process to Coastside constituents.

II. FORMATION OF THE MEASURE M CITIZENS' OVERSIGHT COMMITTEE

In the fall of 2018, The Governing Board announced its process for recruiting and selecting members to fill the various slots on the Committee.

The Governing Board met on December 13, 2018 and approved the recommended slate of candidates. The following individuals were formally appointed to the District's Measure M Facilities Bond Citizens' Oversight Committee:

1) Mike Alifano
2) Zachary Bennington
3) Diane Brosin
4) Charmion Donegan
5) Abe Jimenez
6) Leni Liakos
7) James Marsh
8) Naomi Patridge
9) Lisa Zanette

III. SUMMARY OF 2019-20 COMMITTEE PROCEEDINGS AND ACTIVITIES

Meetings of the Measure M Facilities Bond Citizens' Oversight Committee were held in the District Office Board Room, 498 Kelly Avenue, in Half Moon Bay, or on-line, as required during Covid-19 pandemic.

All meetings were duly posted and conducted in open session. Approved agendas and adopted minutes from all of the Committee meetings held to date are available for public review at the Cabrillo Unified School District Office, 498 Kelly Avenue, Half Moon Bay, CA 94019.

During 2019-20 fiscal year, the Committee met on the following dates:

1) October 15, 2019
2) November 12, 2019
3) April 7, 2020
4) June 9, 2020

At the November meeting in 2020, the audit firm, Chavan & Associates, presented to the Committee the Annual Performance and Financial Reports. After asking clarifying questions and receiving acceptable responses from staff and the auditor, the Committee voted to accept the independent audit.

At the November meeting, Chair, Mike Alifano, acknowledged that he would present the Annual Report to the Governing Board on December 8, 2020.

IV. APPENDICES

A) FULL BALLOT TEXT **5**

B) TAX RATE STATEMENT **14**

C) COMMITTEE BYLAWS **16**

D) ETHICS STATEMENT **25**

E) COMMITTEE ROSTER **26**

F) INDEPENDENT AUDITOR'S REPORT, YEAR 2019-20 **27**

CABRILLO UNIFIED SCHOOL DISTRICT BOND PROPOSITION
FULL BALLOT TEXT

By approval of this measure by at least fifty-five percent (55%) of the registered voters voting thereon, the Cabrillo Unified School District shall be authorized to issue and sell bonds of up to $99 million in aggregate principal amount to provide financing for the specific school facilities projects listed below in the Bond Project List, subject to all of the accountability safeguards specified herein.

KEY FINDINGS

- The Cabrillo Unified School District is committed to continuing to provide a strong, high-quality education for all students in all its local elementary, intermediate and high schools; and

- Some Coastside schools have been updated, but others are nearly 50 years old and badly in need of improvements; and

- In 2012, local voters approved a school facilities bond, Measure S, to provide the District with the opportunity to complete basic repairs to education facilities, and a citizens' oversight committee has verified that all funds expended so far were spent in accordance with voter-approved priorities; and

- Though Measure S funding from 2012 made a significant impact, our local schools still have urgent needs that reach beyond of the scope of the District's annual operating budget such that passing this bond measure provides a guaranteed and necessary source of local funding to maintain and improve the Coastside community's local school facilities; and

- The District has conducted a project prioritization process with input from parents, teachers, staff, and members of the community to identify the upgrades needed at each school site in order to meet modern safety standards, to meet the District's goals for supporting current academic standards and to address specific priorities at individual school sites; and

- Addressing urgent needs includes completing identified repairs to replace leaky roofs, keep schools clean, well-maintained and in good condition, perform essential safety repairs and maintenance on classrooms and facilities and upgrade fire and earthquake safety; and

- Upgrades are also needed to update classrooms and science labs for a well-rounded, 21st-century education and equip schools with the learning technology needed to attract and retain the best teachers and staff; and

- Ensuring our Coastside schools provide a high-quality education keeps our property values and community strong; and

- Unlike the District's parcel tax funds, which support the District's educational programs and staffing, bond revenue is the primary means by which the District is able to keep its school buildings and classrooms in good repair, safe, designed and equipped to support changing educational standards, methods and approaches; and

- This bond measure will benefit local schools and no funds can be taken away by the State or other school districts, and by law, no money can be used for administrator salaries or pensions; and

- This bond measure requires strict fiscal accountability protections including mandatory annual audits and an independent citizens' oversight committee comprised of local residents to ensure funds are managed and spent properly.

- Specifically, as further described in the Bond Project List, the Board of Education desires to:

    - acquire, renovate, and update classrooms and other facilities to meet health & safety standards
    - perform essential safety repairs and maintenance on classrooms and facilities
    - fix leaky roofs, paint buildings, address playgrounds, athletic facilities and landscapes
    - equip classrooms with 21st-century learning technology
    - replace aging heating, plumbing, electrical, and other utility infrastructure
    - keep schools clean, well-maintained and in good condition
    - upgrade fire and earthquake safety
    - acquire sites and construct, furnish, and equip classrooms and buildings

ACCOUNTABILITY MEASURES

The provisions in this section are included in this proposition in order that the voters and taxpayers of the District may be assured that their money will be

spent to address specific facilities needs of the District, all in compliance with the requirements of Article XIII A, section 1(b)(3) of the State Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Section 15264 *et seq.* of the California Education Code).

Evaluation of Needs. The Board of Education has evaluated the facilities needs of the District, and has identified projects to finance from a local bond measure at this time. The Board of Education hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee in accordance with Education Code sections 15278-15282 and applicable Board policy, to ensure bond proceeds are expended only for the school facilities projects listed in the Bond Project List. An existing Citizens' Oversight Committee may be empowered by the Board of Education to oversee the expenditure of bond proceeds from this measure. The committee shall be so empowered, or a new committee established, within sixty (60) days of the date when the Board of Education enters the results of the election in its official minutes.

Annual Performance Audit. The Board of Education shall conduct or cause to be conducted an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects described in the Bond Project List.

Annual Financial Audit. The Board of Education shall conduct or cause to be conducted an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent for the school facilities projects described in the Bond Project List.

Annual Report to Board. Upon approval of this measure and the sale of any bonds approved, the Board of Education shall take actions necessary to establish an account in which proceeds of the sale of bonds will be deposited. As long as any proceeds of the bonds remain unexpended, the Superintendent shall cause a report to be filed with the Board of Education no later than January 1 of each year, commencing on the first January 1 after bonds have been issued and proceeds spent, stating (1) the amount of bond proceeds received and expended in the past fiscal year, and (2) the status of any project funded or to be funded from bond proceeds. The report may be incorporated into the annual budget, annual financial report, or other appropriate routine report to the Board.

BOND PROJECT LIST

This Bond Project List, which is an integral part of this proposition, describes the specific projects the District proposes to finance with proceeds of the bonds.

Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities on the Bond Project List, including the furnishing and equipping of said school facilities, or the acquisition or lease of real property for said school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

In order to meet all identified facility needs, the District intends to complete projects using a combination of funding sources. These sources may include joint-use funds, development impact fees, state funds (if available), and other available funds. The District will pursue state matching funds if and when they become available, and if received, they will be used for and mainly applied to projects on the Bond Project List or other high priority capital outlay expenditures as permitted in Education Code section 17070.63(c). No project is dependent on the receipt of state funding for completion.

Specific projects to be funded by the bond measure include, without limitation, the following:

I. COMPLETE BASIC UPGRADES TO MEET CURRENT STUDENT HEALTH AND SAFETY STANDARDS

- Update aging classrooms and District facilities, or acquire and rehabilitate existing facilities, to meet current fire, seismic and safety codes
- Fix and/or replace leaking or deteriorating roofs
- Repaint school exteriors and interiors and refresh or replace landscaping
- Resurface playgrounds and asphalt areas
- Remove or replace aging portable buildings and classrooms
- Replace aging, outdated and/or deteriorating utility infrastructure, electrical, lighting, plumbing, heating and ventilation (HVAC) systems
- Acquire and install solar energy systems/equipment and upgrade any existing solar equipment for interconnection
- Repair and replace aging student restrooms and add restrooms in pre-kindergarten and kindergarten classrooms
- Create ADA-compliant access and safe pedestrian paths of travel at schools

- Improve security at schools by providing classroom intrusion alarms, video surveillance cameras, safety locks on classroom doors and exterior lighting for student safety

- Upgrade emergency communications and technology backup systems, signage and fencing

- Improve student safety and traffic circulation by upgrading or providing additional school drop-off areas and parking lots

- Install or repair shade structures on school campuses and create sheltered eating and outdoor learning areas as needed

- Repair, rebuild, equip and furnish school sites in the event of unforeseen emergency

II. IMPROVE SCHOOLS TO MEET CURRENT ACADEMIC STANDARDS AND PROVIDE ACCESS TO MODERN INSTRUCTIONAL TECHNOLOGY

- Provide updated classroom audio/visual technology for content delivery and presentation, which may include projectors and/or large format flat-screen monitors and sound and voice amplification systems

- Acquire and install centrally manageable, networked loudspeaker/bell/clock systems

- Acquire computer hardware for student use in the classroom that is current and up-to-date

- Improve school site network infrastructure in order to enhance network-based content and curriculum delivery, which may include:

    - Upgrading and improving the routing and network aggregation capabilities for each site in order to support the larger numbers of concurrent network and internet connections

    - Upgrading and improving the network access layer switching capabilities in order to support the larger numbers of devices on our school networks as well as supporting the higher speed requirements

    - Upgrading and improving classroom wiring for both wired and wireless data communication

- upgrading and improving fiber network cabling between data wiring closets

- Furnish classrooms and learning spaces with flexible furniture

- Build new or transform existing spaces to ensure functional kitchens, multi-use rooms and stages to meet District facility standards for elementary, middle and high schools

III. PROVIDE DEDICATED SPACE FOR SCIENCE, MATH, ENGINEERING, ARTS/MUSIC INSTRUCTION, SUPPORT 21ST-CENTURY LEARNING AND ADDRESS SPECIFIC PRIORITIES AT INDIVIDUAL SCHOOL SITES

- To accommodate 21st-century learning methods, acquire sites and construct, furnish and equip and/or renovate, modernize, upgrade, repair, replace, furnish and equip:

  - classrooms and buildings, including relocatable or modular buildings

  - school libraries

  - middle and high school performing arts and music spaces and venues

  - multipurpose rooms and play areas

  - food service facilities, community centers, meetings spaces, workrooms and parent/student support service areas

  - track and athletic facilities

Projects listed may be completed at any and all school sites and facilities where such project is determined by the Board to be necessary or required, and projects are authorized to be performed at each and all of the District's schools and sites, including without limitation:

- **El Granada Elementary School**,
  400 Santiago Street, El Granada

- **Farallone View Elementary School**,
  250 LeConte and Kanoff, Montara

- **Alvin S. Hatch Elementary School**,
  490 Miramontes Ave, Half Moon Bay

- **Kings Mountain Elementary School**,
  211 Swett Road, Woodside

- **Cunha Intermediate School**,
  600 Church St, Half Moon Bay

- **Half Moon Bay High School**,
  1 Lewis Foster Drive, Half Moon Bay

- **Pilarcitos High School**,
  498 Kelly Ave, Half Moon Bay

- **District Office**,
  498 Kelly Ave, Half Moon Bay

Listed projects, repairs, improvements, rehabilitation projects and upgrades will be completed only as needed, and the listing of projects does not imply a particular prioritization among such improvements. Projects may be done in phases, based on Board of Education priorities. Listed projects may be completed at any and all District schools, sites and education buildings where such project is determined necessary. Decisions regarding the scope, timing, prioritization or other facets of project implementation will be made solely by the Board of Education by subsequent action. Where terms such as "renovate," "upgrade," "repurpose" and "improve" are used in the Bond Project List, the Board of Education has the discretion to determine the best method for accomplishing the project's objective. For any listed project involving renovation or modernization of a building or the major portion of a building, the District may proceed with new replacement construction instead (including any necessary demolition), if the District determines that replacement and new construction is more practical than renovation, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors. In addition, where feasible, projects may be completed in partnership with other agencies on a joint use basis using bond proceeds. Property, buildings and equipment on the bond project list may be acquired through lease, sale, lease-purchase, lease-leaseback or other project delivery or acquisition methods determined appropriate by the Board.

Each project is assumed to include its share of costs of bond issuance, architectural, engineering, legal and similar planning costs, construction management, bond project staff and consultants, staff development and training

expenses associated with learning construction techniques and approaches, new bond-funded equipment and systems and a customary contingency for unforeseen design and construction costs. In addition to the projects listed above, the Bond Project List also includes payment of the costs of preparation of all facilities planning and project implementation studies, feasibility and assessment reviews, master planning, environmental studies, permit and inspection fees and temporary housing and relocation costs for dislocated programs or activities caused or necessitated by construction projects.

The final cost of each project will be determined as plans are finalized and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Necessary site preparation, grading or restoration may occur in connection with acquisition of property, new construction, modernization, renovation or remodeling, or installation or removal of modular classrooms, including ingress and egress, removing, replacing or installing irrigation, utility lines, trees and landscaping, relocating fire access roads and acquiring any necessary easements, leases, licenses or rights of way to the property.

ADDITIONAL SPECIFICATIONS

No Administrator Salaries. Proceeds from the sale of Bonds authorized by this proposition shall be used only for the construction, reconstruction, rehabilitation or replacement of school facilities on the Bond Project List, including the furnishing and equipping of said school facilities, or the acquisition or lease of real property for said school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Single Purpose. All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to Section 15100 of the California Education Code, and all the enumerated purposes shall constitute the specific single purpose of the bonds and proceeds of the bonds shall be spent only for such purpose.

Other Terms of the Bonds. The bonds may be issued and sold in several series, and in accordance with a financing plan determined by the Board of Education pursuant to requirements of law. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum and with a maximum term not exceeding the statutory maximum, provided that the average useful life of bonds sold will not exceed one hundred twenty percent (120%) of the average life of the projects being financed or as otherwise provided by federal tax law. Bond funds may be used to reimburse the District for Bond Project list expenditures incurred prior to the election and bond issuance, in accordance with federal tax law.

Tax Rate, Estimated Annual Collection Amount, and Duration of Tax. Pursuant to California Elections Code section 13119(b), (i) the rate of the *ad valorem* tax is estimated to be the rate disclosed in the Tax Rate Statement contained in the voter pamphlet and separately provided; (ii) the estimated average amount of the *ad valorem* tax expected to be collected in each year is expected to range from $3,400,000-9,200,000 per year and will vary from year to year, depending on the amount needed to pay debt service on bonds outstanding in any year; and (iii) the duration of the collection of the *ad valorem* tax is expected to be (a) up to 30 years for each series of bonds authorized under the bond measure and (b) approximately 32 years from the date of issue of the first such series of bonds.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District, nor are the summary estimates, if any, provided in the Ballot Label. The actual tax rates, debt service and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

In preparing this information, the District obtained reasonable and informed projections of assessed property valuations that took into consideration projections of assessed property valuations made by the County Assessor, if any, in accordance with Education Code Section 15100(c).

TAX RATE STATEMENT

An election will be held within the boundaries of Cabrillo Unified School District ("School District") on June 5, 2018 to authorize the sale of up to $99,000,000 in bonds to finance facilities as described in the proposition. If the bonds are approved, the School District expects to sell the bonds in multiple series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property located within the School District. The following information is provided in compliance with Sections 9400 to 9404, inclusive, of the California Elections Code.

1. The best estimate from official sources of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of the election or a projection based on experience within the same jurisdiction or other demonstrable factors, is estimated to be $0.0520 per $100 ($52.00 per $100,000). The final fiscal year in which the tax is anticipated to be collected is 2049-2050.

2. The best estimate from official sources of the highest tax rate that would be required to be levied to fund this bond issue, and an estimate of the year in which that rate will apply, based on assessed valuations available at the time of filing this statement or a projection based on experience within the same jurisdiction or other demonstrable factors, is estimated to be $0.0520 per $100 ($52.00 per $100,000) of assessed valuation in fiscal year 2018-2019.

3. The best estimate from official sources of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold will be approximately $194,000,000, considering the assumptions set forth in paragraphs (1) and (2) above.

Voters should note that the estimated tax rate is based on the ASSESSED VALUE of taxable property on the San Mateo County official tax rolls, not on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The actual tax rates, debt service and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold

will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Signed: _____
Jane Yuster, Superintendent
Dated: February 8, 2018

CABRILLO UNIFIED SCHOOL DISTRICT

MEASURE S/M FACILITIES BOND CITIZENS' OVERSIGHT COMMITTEE BYLAWS

1.0 Preamble

For school bonds passed pursuant to Article XIIIA, Section 1(b)(3) of the California Constitution, which allows a 55% majority to pass the bond, the Cabrillo Unified School District's ("District") Governing Board ("Board") is required by section 15278 of the California Education Code to appoint an independent Citizens' Oversight Committee ("Committee"). Per section 15282 of the Education Code, the Committee must have at least seven (7) members and represent specific segments of the community.

2.0 Purpose and Duties

2.1 Purpose

The purpose of the Committee is to inform the public concerning the expenditure and uses of the District's bond measure ("Measure") revenues from the Measure. The Committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects. The Committee shall convene to provide oversight of the following:

A. Measure revenues are to be expended only for bonded indebtedness incurred by the District for the construction, reconstruction, rehabilitation or replacement of school facilities, or the acquisition or lease of real property for school facilities. All of the following accountability requirements apply:

1. A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b)(3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses, except as provided for in Section 2.1.B below.

2. A list of the specific school facilities projects to be funded and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list.

3. A requirement that the Board conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

4. A requirement that the Board conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.

B. The District may use proceeds from the Measure to pay the salaries of District employees to the extent they perform administrative oversight work on construction projects authorized by the Measure.[1]

2.2 Duties

Committee members are expected to attend its regularly scheduled meetings, diligently review all pertinent information provided to the Committee pursuant to state laws, and abide by all rules of conduct established in these Bylaws. In furtherance of its purpose the Committee shall, at its discretion, engage in the following activities:

A. Receive and review copies of the annual performance audits required by Article XIIIA, section I, subdivision (b)(3)(C) of the California Constitution.

B. Receive and review the annual financial audits required by Article XIIIA, section I, subdivision (b)(3)(D) of the California Constitution.

C. Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of Article XIIIA, section 1, subdivision (b)(3) of the California Constitution.

D. Review the District's efforts to maximize the use of bond revenues by implementing cost saving measures including, but not limited to the following, and have these efforts reviewed in the annual independent performance audit:

   a. Mechanisms designed to reduce the costs of professional fees;

   b. Mechanisms designed to reduce the cost of site preparation;

   c. Mechanisms designed to reduce costs by incorporating efficiencies in school site design;

   d. Recommendations regarding the joint use of core facilities;

   e. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

3.0 Committee Composition

The Board shall have sole discretion to select and appoint Committee members and to determine its final size. The Committee shall consist of at least seven (7) members, including the following community representation:

[1] The California Court of Appeal has concluded that certain kinds of salary expenditures and other bond-related costs could permissibly be paid from bond proceeds.

A. One member shall, at the time of appointment, be active in a business organization representing the business community of the District;

B. One member shall, at the time of appointment, be active in a senior citizens organization, which may be a local, regional, statewide, or national organization;

C. One member shall, at the time of appointment, be active in a bona fide taxpayers organization, which may be a local, regional, statewide, or national organization;

D. One member shall, at the time of appointment, be the parent or guardian of a child currently enrolled in a school of the District;

E. One member shall, at the time of appointment, be both a parent or guardian of a child currently enrolled in a school of the District and be an active member in a District parent-teacher organization, such as the PTA or a school site council.

A single individual may be appointed as a representative of more than one of the above categories, if applicable.

3.1 Eligibility

A. The Committee shall be comprised of individuals who either live or work within the boundaries of the District.

B. No employee, official, vendor, contractor, or consultant of the District shall be appointed to the Committee.

C. Committee members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code sections 1090-1098.

3.2 Term of Service

A. Committee members serve without compensation for a term of two (2) years, and for no more than three (3) consecutive terms.

B. Appointed Committee members shall be seated at the first meeting of each odd-numbered year, except those appointed to replace vacancies.

C. After appointment to a two-year term, Committee members who wish to be appointed for a second or third two-year term shall reapply to the Board for consideration. Members who serve three (3) two-year terms may be reappointed following a two-year absence from the Committee.

3.3 Replacing a Committee Member

A. If a Committee position becomes vacant, the Committee Chair shall request that the Board appoint a replacement. Unless failure to act results in the inability to meet a Committee quorum, if six months or less remain of the unexpired two-year term, the Board may choose to leave that position vacant for the remainder of the term.

B. Any Committee member may request that the removal of another Committee member be placed on the agenda for the Committee's next meeting and may, at that meeting, introduce a motion to remove said member from the Committee for excessive absence or for any violation of the Committee's Bylaws or Ethics Policy. Specific cause must be cited in the meeting agenda and motion for removal.

C. A replacement Committee member may be appointed by the Board if one or more of the following events occurs:

   1. The Committee member submits a written resignation to the Board, with a copy to the Committee Chair;

   2. The Committee approves a motion to remove a member for cause, including non-attendance at meetings (ref: Section 5.9 below), violating these Bylaws, and/or violating the Committee's Ethics Policy. A motion to remove a member shall be approved by an affirmative vote of not less than two-thirds of the members present at a Committee meeting, a quorum being present. The motion and its result shall be communicated in writing to the member under consideration and to the Board President within one week after the meeting that the motion was approved. Removal shall be effective immediately upon passing the motion.

D. Within sixty (60) days of being notified of a Committee vacancy, the Board shall appoint a new member to complete the term of the vacancy, following the process used to select the original Committee members.

E. Committee members appointed to fill vacant, unexpired terms may apply and shall be eligible for reappointment for up to two (2) succeeding full two-year terms.

F. A Committee member who no longer serves the group s/he was appointed to represent (e.g., ceases to be active within a taxpayers organization, or ceases to have a child enrolled in the District, etc.) shall be allowed to complete her/his current term. However, that Committee member shall not be entitled to serve a subsequent term as a representative of that group.

4.0 Committee Officers

Officers of the Committee shall be a Chair, a Vice-Chair, and a Secretary. The Committee may choose to establish other elected positions by amending these Bylaws.

4.1 Elections

At its first meeting in odd-numbered years, the Committee shall place into nomination and elect a Chair, a Vice-Chair, and a Secretary. If the Committee amends these Bylaws to establish other elected positions, their election shall take place at the same meeting as the elections of the Chair, Vice-Chair and Secretary.

4.2 Term of Office

Officers shall be elected for a two-year term and shall not be term-limited except for the limit on the terms of Committee members set forth in Section 3.2 above.

4.3 Duties of the Chair

A. The Chair shall call Committee meetings (ref: Sections 5.0 and 5.1 below).

B. The Chair shall establish the agenda for each Committee meeting.

C. The Chair shall preside over each Committee meeting, following the adopted Rules of Procedure (ref: Section 5.5 below).

D. The Chair shall, upon willing concurrence of candidates, appoint the members of each Subcommittee that the Committee chooses to form (ref: Section 7.0, 7.1, and 7.2 below).

E. The Chair, or her/his Committee-approved designee, shall serve as spokesperson for the Committee in all presentations of the Committee to the public, the Board and the media (ref: Section 6.0.A and 6.0.B below).

F. The Chair is an ex-officio member of all Subcommittees.

G. The Chair may appoint a Parliamentarian to assist in complying with Robert's Rules of Order during Committee meetings (ref: Section 5.5 below).

4.4 Duties of the Vice-Chair

The Vice-Chair shall perform each of the duties of the Chair as necessary in the absence of the Chair.

4.5 Duties of the Secretary

A. Subject to review by the Chair before publishing, the Secretary shall provide oversight in the preparation, recording, and distribution by District-provided secretarial support of the following documents in accordance with the Brown Act:

1. Committee meeting agendas;

2. All reports, materials, and meeting packets as required by or addressed to the Committee;

3. The minutes of Committee meetings (ref: Section 5.8 below);

4. All written material submitted by the public during Committee meetings;

5. All official correspondence addressed to the Committee;

6. Reports adopted by the Committee:

7. Committee attendance records (ref: Section 5.9.B, below).

B. The Secretary shall take and record roll at the beginning of each Committee meeting to determine the existence of a quorum. If a quorum ceases to exist during a meeting, the Secretary shall immediately inform the Chair.

4.6 Succession

The Vice-Chair shall accede to Chair when a vacancy occurs in that office. In the event of a vacancy in the office of Vice-Chair or Secretary, the position shall be filled by election, placed on the agenda at the next regular Committee meeting.

5.0 Meetings

All Committee meetings subject to the Brown Act shall be held in a handicapped-accessible facility at a District facility. The Committee shall meet at least four times each year.

5.1 Calling Meetings

Committee meetings may be scheduled on a regular basis by majority vote of the Committee. In addition, special meetings may be called by the Chair or Vice Chair, or by any group of Committee members whose number represents a quorum. All Committee meetings shall be arranged through the District-appointed Secretary and be noticed in accordance with the Brown Act.

5.2 Agendas

A. Agendas for regular Committee meetings shall be prepared by its Chair (ref: Section 4.3.B above).

B. Any member of the Committee may submit a request for placing an item on a future agenda.

5.3 Quorum

Actions may be undertaken at a meeting only if a quorum of seated members is present. A quorum is established when greater than half of the seated members are present. "Seated members" means the number of members set by the Board, less any who have resigned or been removed.

5.4 Committee Voting

Unless otherwise specified in these Bylaws (ref: 3.3.C.2 and 6.0.B), an action item on the agenda may be approved by a simple majority of Committee members in attendance, a quorum being present (ref: 5.3).

5.5 Rules of Procedure

Meetings shall be conducted with courtesy and decorum and in accordance with Robert's Rules of Order.

5.6 California's Open Meeting Law

All meetings of the Committee shall be open to the public and shall be noticed and conducted in strict compliance with the Ralph M. Brown Act.

5.7 Public Participation

Members of the audience will be given an opportunity to address the Committee. The Chair will recognize those members of the audience who wish to address the Committee. The Committee reserves the right to limit the time of presentations by individuals (three minutes) and to limit cumulative time (twenty minutes) when there are multiple speakers addressing the same issue. No action may be taken on matters not on the agenda.

5.8 Minutes

Minutes of Committee proceedings and reports issued shall be a matter of public record and, upon Committee approval, the District shall make them available on the Committee's page of the District's internet website. Minutes of Committee meetings and annual reports shall be kept for seven years from the conclusion of the work authorized by the Measure, and once they have been removed from the website shall

be available for inspection at the District office upon the request of a member of the public.

The District shall provide secretarial services to assist the Committee Secretary in preparation, distribution, and posting of minutes for all Committee meetings (ref: Section 4.5 above). Minutes distributed before adoption by the Committee shall always be labeled "Unadopted Minutes."

5.9 Attendance

Regular attendance at Committee and applicable Subcommittee meetings is a fundamental obligation of every member of the Committee. Absences are disruptive to Committee activity and representation. Failure to attend two consecutive meetings without acceptable reason announced in advance shall constitute due cause for member removal (ref: Section 3.3.C).

A. Members anticipating an absence must call or email the Committee Chair or Secretary no later than 24 hours before the scheduled meeting.

B. Committee attendance reports shall be distributed upon request by the Chair.

6.0 Committee Reports

A. The Committee shall prepare regular reports on its activities. A report shall be issued at least once each year. Upon completion of all projects authorized by the Measure, the Committee Chair shall prepare or cause to be prepared a final written report summarizing its activities and conclusions.

B. The Committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction (Section 1.1, above). All such reports, written and/or oral, that represent the Committee's position must proceed from Committee review, be duly approved as to substance by an affirmative roll call vote of not less than two-thirds of the members present at a Committee meeting, a quorum being present, and be faithfully articulated to the public only by the Committee Chair or an approved designee (ref: Section 4.3.E, above).

C. Reports of minority viewpoints shall be allowed. All such reports, written and/or oral, that represent the minority position must be reviewed, be duly approved as to substance without prejudice by a vote of the Committee, and be faithfully articulated to the public only by a designated minority spokesperson. To avoid the need for minority reports, and to maximize the working relationships on and public confidence in the Committee, all due diligence should be pursued to resolve divisive issues during the review process, thereby attaining fullest possible Committee support for the content of public reports.

D. Any member of the Committee may speak as an individual on Measure issues, but must clearly state for the record that such statements are their own personal views which do not necessarily represent those of the Committee or the District.

7.0 Subcommittees

The Committee may, on majority vote, form or disband Subcommittees (standing or ad hoc) to perform specific parts of its purpose and duties, such as performing audits and issuing reports. The Chair shall appoint all Subcommittee members. Subcommittees shall elect their own chairs. Subcommittee meetings may proceed only when a quorum is present, a quorum being defined as a simple majority of the seated Subcommittee members. Subcommittee chairs shall be responsible for calling its meetings, preparing its agendas, noticing its members, and delivering timely reports of Subcommittee actions to the Committee. Subcommittee meetings shall be conducted in accordance with the adopted Rules of Procedure (ref: Section 5.5 above).

7.1 Standing Subcommittees

A standing Subcommittee undertakes ongoing duties in preparation for deliberation by the Committee. All standing Subcommittees must fully comply with the Brown Act, irrespective of their number of members. Membership can include any number up to the full membership of the Committee.

7.2 Ad Hoc Subcommittees

Ad hoc Subcommittees are temporary in nature. They may be formed to undertake specific, one-time duties in preparation for deliberation by the Committee. An ad hoc Subcommittee shall be automatically disbanded upon acceptance of its final report to the Committee. Membership on an ad hoc Subcommittee shall normally be limited to less than a quorum of the Committee. If thus limited, an ad hoc Subcommittee meeting need not comply with Brown Act noticing.

8.0 Amendment

These Bylaws may be amended by majority vote of the Committee at any regular meeting at which said amendment is placed on the agenda and a quorum is present.

9.0 Liability Insurance

In acting within its official capacity as defined in these Bylaws, Committee members shall be covered by the District's liability insurance. In no event shall anything herein contained be construed as authorizing the District to insure any such officers or Committee members against any liability or expense by reason of willful malfeasance, bad faith, gross negligence or reckless disregard of the duties involved in the conduct of their office.

ATTACHMENT A

MEASURE M FACILITIES BOND CITIZENS' OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members to follow while carrying out their roles. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

CONFLICT OF INTEREST. A Committee member shall not make or influence a District decision related to expending any bond monies in a manner which will benefit the Committee member's outside employment, business, or personal finance, or benefit an immediate family member, such as a spouse, child or parent.

COMMITMENT TO UPHOLD LAW. A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States, the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Cabrillo Unified School District.

COMMITMENT TO DISTRICT. A Committee member shall place the interests of the District above any personal or business interest of the member.

I have read the above Ethics Policy Statement and agree to abide by all of the conditions contained therein.

_____ _____

(Signature of Committee Member) (Date)

Printed Name of Committee Member: _____

COMMITTEE ROSTER

The Committee shall consist of at least seven (7) members appointed by the Board of Trustees based on the following criteria: (a) one member active in a business organization representing the local business community; (b) one member active in a senior citizens' organization; (c) one member active in a bona fide taxpayers organization; (d) one member shall be a parent or guardian of a student enrolled in the District; (e) one member shall be both a parent or guardian of a student enrolled in the District and active in a District parent-teacher organization; (f) two at-large members. [*From Education Code Section 15282(a) and Citizens' Oversight Committee Bylaws*]

Member Active in Local Business Community Organization:	Charmion Donegan
Member Active in Bona Fide Taxpayers' Organization:	Naomi Patridge
Parent of an Enrolled Student:	Lisa Zanette
Parent of an Enrolled Student and Active in a Parent Group:	Mike Alifano
At-Large Members (5):	Zachary Bennington Diane Brosin Abe Jimenez Leni Liakos James Marsh

INDEPENDENT AUDITOR'S REPORT, 2019-2020

Attached please find a copy of the Measure M Bond Building Fund Audited Financial Statements and Independent Auditor's Report.

CABRILLO UNIFIED SCHOOL DISTRICT
MEASURE M BOND BUILDING FUND

Audited Financial Statements &
Independent Auditor's Report
June 30, 2020

Chavan & Associates, LLP
Certified Public Accountants
1475 Saratoga Ave, Suite 180
San Jose, CA 95129

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
For the Fiscal Year Ended June 30, 2020

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FINANCIAL SECTION

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Measure M Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure M Bond Building Fund of the Cabrillo Unified School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Cabrillo Unified School District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure M Bond Building Fund of the Cabrillo Unified School District, as

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of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

As discussed in Note 1, the financial statements present only the Measure M Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Cabrillo Unified School District, as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure M Bond Building Fund of Cabrillo Unified School District's basic financial statements. The Measure M Bond Building Fund Schedule of Cumulative Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Measure M Bond Building Fund Schedule of Cumulative Expenditures is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure M Bond Building Fund Schedule of Cumulative Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated October 7, 2020 on our consideration of the Cabrillo Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cabrillo Unified School District's internal control over financial reporting and compliance.

C & A LLP

October 7, 2020
San Jose, California

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CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Balance Sheet
June 30, 2020

Assets	
Cash and investments	$ 51,614,050
Due from other funds	206,327
Total Assets	$ 51,820,377
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	$ 5,038,663
Total Liabilities	5,038,663
Fund Balance:	
Restricted for capital projects	46,781,714
Total Fund Balance	46,781,714
Total Liabilities and Fund Balance	$ 51,820,377

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

Revenues:		
Interest earnings	$	410,339
Contributions		171,000
Total Revenue		581,339
Expenditures:		
Classified salaries		47,663
Classified benefits		22,024
Supplies and materials		1,369,779
Contract services		3,928,781
Capital outlay		17,645,749
Bond issuance costs		305,000
Total Expenditures		23,318,996
Excess (deficiency) of revenues over (under) expenditures		(22,737,657)
Other financing sources (uses):		
Sale of bonds		40,000,000
Bond premiums		130,000
Total other financing sources (uses)		40,130,000
Net Changes in Fund Balance		17,392,343
Fund Balance Beginning		29,389,371
Fund Balance Ending	$	46,781,714

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

Cabrillo Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the U. S. Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants ("AICPA").

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

In 2018-19, a committee to the District's Governing Board and Superintendent, called the Measure M Facilities Bond Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure M Bond Building Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure M general obligation bonds.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources, are generally included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balance for the Measure M Bond Building Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions :

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

Unavailable Revenue:

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to $250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other Districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The following is a summary of the definition of fair value:

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.

- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.

- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

4. Long-Term Obligations

In the Measure M Bond Building Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.

- Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Superintendent.

- Unassigned includes positive fund balance that has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

6. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2020, is as follows:

Deposit or Investment	Carrying Amount	Fair Value
Cash in county treasury investment pool	$ 51,614,050	$ 52,636,008

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The District has the following recurring fair value measurements as of June 30, 2020:

Investments in the San Mateo County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

Cash in County Treasury

The District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Risk Disclosures

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $1.626 billion and an amortized book value of $1.595 billion. The average weighted maturity for this pool is 1.75 years.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the San Mateo County Investment Pool is governed by the County's general investment policy. The investment with the San Mateo County Investment Pool is rated at least A-1 by S&P Rating Investor Service.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables (Due From/To), as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended. The District did not have any interfund transfers in the Measure M Bond Building Fund during the year.

NOTE 4 - ACCOUNTS PAYABLE

Accounts payable consisted of the following as of June 30, 2020:

General contractor	$	3,758,686
Sub-contractors		995,671
Legal services		181,533
Architect		63,415
Engineers and inspectors		30,800
Supplies and rentals		8,558
Total	$	5,038,663

NOTE 5 - MEASURE M GENERAL OBLIGATION BOND

In September of 2018, the District issued $35,000,000 in General Obligation Bonds, Series A, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $37,509,804, which included a premium of $2,509,804 and was netted by issuance costs of $313,500, net proceeds of $37,196,304 was deposited with the County in the District's name. The balance of $2,366,304 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 3.5 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in September of 2018:

Par Value	$	35,000,000
Premium		2,509,804
Cost of Issuance Expense		(313,500)
Interest and Sinking Fund		(2,366,304)
Net Proceeds to Building Fund	$	34,830,000

In June of 2020, the District issued $40,000,000 in General Obligation Bonds, Series B, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $47,423,744, which included a premium of $7,423,744 and was netted by issuance costs of $305,000, net proceeds of $47,118,744 was deposited with the County in the District's name. The balance of $7,293,744 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from .625 to 4%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in June of 2020:

Par Value	$ 40,000,000
Premium	7,423,744
Cost of Issuance Expense	(305,000)
Interest and Sinking Fund	(7,293,744)
Net Proceeds to Building Fund	$ 39,825,000

The following schedule summarizes the District's Measure M general obligation bonds as of June 30, 2020:

Bond	Original Issue	Outstanding June 30, 2019	Issued	Redeemed	Outstanding June 30, 2020	Current Portion
2018 GOB-A	$ 35,000,000	$ 35,000,000	$ -	$ -	$ 35,000,000	$3,065,000
2018 GOB-B	40,000,000	-	40,000,000	-	40,000,000	5,980,000
Total	$ 75,000,000	$ 35,000,000	$ 40,000,000	$ -	$ 75,000,000	$9,045,000

The following is a summary of the annual debt service requirements as of June 30, 2020:

Fiscal Year	Principal	Interest to Maturity	Total
2021	$ 9,045,000	$ 1,695,076	$ 10,740,076
2022	450,000	3,065,425	3,515,425
2023	530,000	3,045,825	3,575,825
2024	685,000	3,021,525	3,706,525
2025	50,000	3,006,825	3,056,825
2026-2030	845,000	14,974,825	15,819,825
2031-2035	3,650,000	14,593,025	18,243,025
2036-2040	8,555,000	13,433,250	21,988,250
2041-2045	14,985,000	11,075,113	26,060,113
2046-2049	36,205,000	6,891,874	43,096,874
Total	$ 75,000,000	$ 74,802,763	$ 149,802,763

NOTE 6 - COMMITMENTS

Through October 7, 2020, the date on which the financial statements were available to be issued, the District had encumbered $2,583,772 of the Measure M Bond Building Fund proceeds to be spent on capital projects in the fiscal year ended June 30, 2020.

SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Cumulative Expenditures
For the Fiscal Year Ended June 30, 2020

	Fiscal Year Ended June 30, 2020	From Inception Through June 30, 2020
Program Budget:		
Program Proceeds	$ 40,130,000	$ 75,273,500
Contributions from Unrestricted Revenues	171,000	171,000
Interest Earnings	410,339	951,749
Total Program Budget	40,711,339	76,396,249
Site/Project Description:		
Energy Program	2,644,146	2,670,361
General Support Expenditures	128,396	219,650
Roofing	41,500	59,022
High School Cafeteria	13,272	38,712
High School Modernization	80,926	168,799
Playground Improvements	235,464	364,595
High School Track Project	15,051	68,598
Hatch Modernization	12,498,062	14,610,831
Cunha Water Infiltration	2,479,168	4,718,632
Cunha Building D Roof	830,533	1,531,494
Security, Safety Upgrades	19,533	40,501
District Site Improvements	-	2,180
Door Lock and Hardware	-	1,665
Technology Classroom Based	369,200	378,819
Technology Infrastructure	15,650	15,650
Energy Management	-	14,800
Waste Management	86,931	86,931
Purchases from Bond Interest (Furniture and Equipment)	126,316	156,827
Contract Services	1,240,236	1,240,236
El Granada Repairs	-	9,241
HMBHS Lighting	723,867	760,870
Heating Upgrades	1,465,745	1,837,621
Bond Issuance Costs	305,000	618,500
Total Expenditures	23,318,996	29,614,535
(Over) Under Budget/Remaining Budget	$ 17,392,343	$ 46,781,714

The notes to the supplementary information are an integral part of this Schedule.

NOTE 1 - THE PROGRAM

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdictions.

On June 5, 2018, local voters passed Measure M, which generates funding to provide safe, efficient, and modern facilities for Cabrillo Unified School District students and staff. Measure M will generate up to $99 million to repair, upgrade and expand our local schools. Funds will be generated through the sale of general obligation bonds, which will be repaid through assessments on residential and commercial property located within the Cabrillo Unified School District.

All projects funded by the issuance of Measure M general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include verifying that bond revenues were expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also verify that no funds were used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive, and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIIIA, Section 1(b)(3)(C) and Article XIIIA, Section 1(b)(3)(D), respectively, of the California Constitution.

The committee was formed by the Board trustees as required by state law. The Citizens' Oversight Committee was comprised of the following members during the fiscal year ended June 30, 2020:

Name	Title/Function	Term Expiration
Mike Alifano	Parent of Student Enrolled	2020
Naomi Patridge	Taxpayer Organization	2020
Lisa Zanette	Parent of Student Enrolled	2020
James Marsh	At-Large Member	2020
Abe Jimenez	At-Large Member	2020
Charmion Donegan	Active Senior Citizens	2020
Diane Brosin	At-Large Member	2020
Zachary Bennington	At-Large Member	2020
Leni Liakos	At-Large Member	2020

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

Our tests resulted in no findings and recommendations.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

There were no prior year findings and recommendations to be reported.

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Measure M Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure M Bond Building Fund of the Cabrillo Unified School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cabrillo Unified School District's Measure M Bond Building Fund financial statements, and have issued our report thereon dated October 7, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Cabrillo Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cabrillo Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cabrillo Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cabrillo Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with

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certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

October 7, 2020
San Jose, California

1475 Saratoga Ave, Suite 180, San Jose, CA 95129
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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE AND COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON THE MEASURE M BOND PROGRAM

Measure M Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Compliance

We have audited the Cabrillo Unified School District's (the District) compliance with Measure M Bond of the June 2018 election, as approved under Proposition 39, and with the performance requirements referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and the enactment of AB 1908 (Chapter 44, Statutes of 2000).

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the laws and regulations identified above based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the laws and regulations have occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Audit Objectives

Our audit included the following objectives:

1. To obtain reasonable assurance that the proceeds of the sale of the Measure M Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.

2. To obtain reasonable assurance that the Governing Board of the District, in establishing the approved projects set forth in the ballot measure, evaluated the remodeling, new construction and renovations of items which will relieve overcrowding, repair local schools and improve student safety conditions of the District.

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3. To obtain reasonable assurance that the District complied with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and the enactment of AB 1908 (Chapter 44, Statutes of 2000). Management is responsible for the District's compliance with these requirements.

Scope and Methodology

To meet the objectives of our performance audit, procedures we performed included, but were not limited to, the following:

1. We documented and tested controls over financial reporting and compliance specific to the Measure M Bond Program, which included inquiries about, separation of duties, account coding, and procurement.

2. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.

3. We tested payments made to the architectural service companies and reviewed the terms of the contract.

4. We tested approximately 69% of the 2019-20 expenditures to ensure they were valid, allowable and accurate.

5. We verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

6. We verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

7. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.

8. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Results of Procedures Performed

We did not identify any exceptions to the procedures performed above, nor any exceptions to other tests that we conducted related to the Measure M Building Fund. Our audit of compliance was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of noncompliance.

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Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Measure M Bond program for the fiscal year ended June 30, 2020.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the standards referred to above. Accordingly, this report is not suitable for any other purpose.

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CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Officer
CATEGORY: Consent/Action
ITEM TITLE: Approval of the Revised Resolution No. 30-20, Approving Gann Limit

BACKGROUND

In November of 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, known as the Gann Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title 1, beginning with section 7900 of the Government Coda, was then added to law to specify the process for calculating state and local governmental appropriation limits and appropriations subject to limitation under article XIIB of the Constitution. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local government, and they require that each entity of government formally “adopt” its appropriations limit for a given fiscal year.

On September 10, 2020, the CUSD Board adopted the Gann resolution which needs to be amended to reflect the increase of 2019-2020 Gann appropriations limit.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve the revised Resolution No. 30-20, Approving the Gann Limit.

REVISED RESOLUTION NO. 30-20
BEFORE THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA

APPROVING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020-21 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and
WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances; and

NOW, THEREFORE, BE IT RESOLVED that this Board does provide 'public notice that the attached calculations and documentation of the Gann limits for the 2019-20 and 2020-21 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2019-20 and 2020-21 fiscal years include an increase of $4,704,231.91 to the 2019-20 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2019-20 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2019-20 and 2020-21 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

REVISED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 8th day of December, 2020, by the following vote:

Mary Beth Alexander:	_____	Aye	_____	No	_____	Abstain	_____ Absent
Lizet Cortes:	_____	Aye	_____	No	_____	Abstain	_____ Absent
Kimberly Hines:	_____	Aye	_____	No	_____	Abstain	_____ Absent
Sophia Layne:	_____	Aye	_____	No	_____	Abstain	_____ Absent
Freya McCamant:	_____	Aye	_____	No	_____	Abstain	_____ Absent

Certified by:

_____
Mary Beth Alexander
Clerk to the Governing Board
Cabrillo Unified School District

Attest by:

_____

Sean McPhetridge, Ed.D.
Secretary to the Governing Board
Cabrillo Unified School District

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		**2018-19 Actual**			**2019-20 Actual**	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	25,033,904.20		25,033,904.20			30,197,585.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,021.95		3,021.95			2,963.36
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2018-19**			**Adjustments to 2019-20**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		**2019-20 P2 Report**			**2020-21 P2 Estimate**	
1. Total K-12 ADA (Form A, Line A6)	2,963.36		2,963.36	2,926.34		2,926.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,963.36			2,926.34
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2019-20 Actual**			**2020-21 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	92,139.32		92,139.32	91,850.00		91,850.00
2. Timber Yield Tax (Object 8022)	38,389.15		38,389.15	7,312.00		7,312.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	8,154.63		8,154.63	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,201,022.28		25,201,022.28	25,717,083.00		25,717,083.00
5. Unsecured Roll Taxes (Object 8042)	1,259,672.31		1,259,672.31	1,237,338.00		1,237,338.00
6. Prior Years' Taxes (Object 8043)	(14,022.10)		(14,022.10)	(2,377.00)		(2,377.00)
7. Supplemental Taxes (Object 8044)	1,920,955.46		1,920,955.46	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	1,623,829.40		1,623,829.40	1,630,000.00		1,630,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,130,140.45	0.00	30,130,140.45	28,681,206.00	0.00	28,681,206.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	30,130,140.45	0.00	30,130,140.45	28,681,206.00	0.00	28,681,206.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			304,865.89			311,577.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			304,865.89			311,577.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,627,127.00		1,627,127.00	1,515,030.00		1,515,030.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,627,127.00	0.00	1,627,127.00	1,515,030.00	0.00	1,515,030.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	39,266,538.43		39,266,538.43	36,563,805.00		36,563,805.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	21,508.74		21,508.74	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2019-20 Actual**			**2020-21 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			25,033,904.20			30,197,585.86
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9806			0.9875
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			25,493,353.95			30,932,406.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,130,140.45			28,681,206.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			355,603.20			351,160.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			1,515,030.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			355,603.20			1,515,030.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			16,708.10			41,349.07
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,146,848.55			28,722,555.07
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			355,603.20			1,515,030.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,146,848.55			
b. State Subventions (Line D8)			355,603.20			
c. Less: Excluded Appropriations (Line C23)			304,865.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			30,197,585.86			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			4,704,231.91			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2019-20 Actual**			**2020-21 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			30,197,585.86			30,932,406.36
12. Appropriations Subject to the Limit (Line D9d)			30,197,585.86			

* Please provide below an explanation for each entry in the adjustments column.

Jesus Contreras
Gann Contact Person

650.712.7135
Contact Phone Number

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

October 6, 2020

Keely Bosler, Director
State Department of Finance
ATTN: School Gann Limits
State Capitol, Rm. 1145
Sacramento, CA 95814

Subject: Increase of 2019-20 Gann Appropriations Limit

Pursuant to Government Code Section 7902.1

Dear Mr. Cohen:

This is to inform you that, pursuant to Government Code Section 7902.1, the governing board of the Cabrillo Unified School District in San Mateo County will amend its resolution on November 12, 2020 increasing its 2019-20 Gann appropriations limit by $4,704,231.91. This increase to the appropriations limit is permanent and will be reflected in future fiscal year calculations.

If you have any questions, please contact J Jesus Contreras at (650) 712-7135.

Sincerely,

Sean McPhetridge
(Superintendent)

c: County Superintendent of Schools

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GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
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Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Official
James Crawford, Consultant
CATEGORY: Consent/Action
ITEM TITLE: Approval of Notice of Completion of the Hatch Kindergarten Project

BACKGROUND INFORMATION

When the entire work of a construction project is completed to the satisfaction of the district, the next step is to file the notice of completion. With the completion of the Hatch Kindergarten Project, the Board needs to approve the notice of completion. Once it's approved, it will be filed with the San Mateo County Clerk's Office.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

Recording Requested By
And When Recorded Mail to:

Cabrillo Unified School District
498 Kelly Ave.
Half Moon Bay, CA 94019
Attention: Jesus Contreras

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN, pursuant to Civil Code section 9204, that:

1. The undersigned is an owner or agent of an owner of the estate or interest stated below.
2. The name of the Owner is Cabrillo Unified School District.
3. The address of the Owner is 498 Kelly Avenue, Half Moon Bay, California 94019.
4. The nature of the estate or interest is in fee.
5. A work of improvement on the property hereinafter described was completed on October 30, 2020.
6. The work done was Alvin S. Hatch Elementary School Increment III, Phase 4 Project, under DSA File No. 41-37, DSA Application No. 01-118013.
7. The contractor for such work of improvement was Blach Construction Company, 2244 Blach Place, Suite 100, San Jose, CA 95131.
8. The date of contract between the above-contractor and Owner is September 13, 2018.
9. The property on which said work of improvement was completed is in the County of San Mateo, State of California. The street address or legal description of said property is 490 Miramontes Avenue, Half Moon Bay, CA 94019.

Dated: December 8th, 2020

Dr. Sean McPhetridge, Superintendent

VERIFICATION

I, the undersigned, say: I am the Superintendent for the Cabrillo Unified School District and the declarant of the foregoing notice of completion; I have read said Notice of Completion and know the contents thereof; the same is true of my own knowledge. I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on December 8, 2020, at Half Moon Bay, California

Dr. Sean McPhetridge, Superintendent

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Consent
ITEM TITLE: Approval of Special and Regular Governing Board Meeting Minutes

BACKGROUND INFORMATION

The Governing Board routinely reviews and approves minutes from all regular meetings and special sessions.

REPORT/PROPOSAL

The unadopted minutes of the November 10, 2020 Special Governing Board meeting and November 12, 2020 Regular Governing Board meeting are included in this Board packet for consideration.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

Special Governing Board Meeting – Closed Session

(Unadopted) Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Tuesday, November 10, 2020

Closed Session 6:00 PM | Via Zoom: https://cabrillok12.zoom.us/j/93913169194
(For public comments on Closed Session items only)

Board Members Present:	Ms. Kimberly Hines, President Ms. Mary Beth Alexander, Clerk to the Governing Board Ms. Freya McCamant, Member Ms. Sophia Layne, Member Ms. Lizet Cortes, Vice President
Administrators Present:	Dr. Sean McPhetridge, Ed.D., Superintendent

1. CALL TO ORDER – 6:01 PM

a. Public Comments on Closed Session Topics

None.

b. Adjourn to Closed Session – 6:01 PM

5. ADJOURNMENT OF THE MEETING

Meeting was adjourned at 8:00 PM

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Sean McPhetridge, Ed.D., Secretary to the Governing Board

Certified by:

_____ _____

Mary Beth Alexander
Clerk to the Governing Board

Date

Governing Board Meeting Agenda

(Adopted) Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, November 12, 2020

Closed Session 6:00 PM | Via Zoom: https://cabrillok12.zoom.us/j/91230282867

(For public comments on Closed Session items only)

Public Session 7:00 PM | Via Zoom: https://cabrillok12.zoom.us/j/94582783949

Board Members Present:	Ms. Kimberly Hines, President Ms. Lizet Cortes, Vice President Ms. Mary Beth Alexander, Clerk to the Governing Board Ms. Freya McCamant, Member Ms. Sophia Layne, Member
Administrators Present:	Dr. Sean McPhetridge, Ed.D., Superintendent Dr. Leticia Bhatia, Ed.D., Assistant Superintendent Mr. Jesus Contreras, Chief Business Officer
Student Board Representative Present:	Miss Caroline Dodge, Student Board Representative

1. CALL TO ORDER – 7:00 PM

a. Public Comments on Closed Session Topics

None.

1. Closed Session Action Report: If applicable

President Kimberly Hines reported no action was taken in closed session.

2. Pledge of Allegiance

Student Board Representative Caroline Dodge led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion to approve the agenda, as presented, was made by Member Freya McCamant and seconded by Member Sophia Layne.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member – aye

(M-128) Passed 5-0 with Student Representative voting aye

3. COMMUNICATIONS

a. Public Comments

Jenny Scarpaci, CUSD teacher, parent, and community member, spoke to the Board about district implementation and communication related to safety and return to school guidelines. Ms. Scarpaci also said that teachers are not fairly compensated for their work.

Nicholas Wrotniewski, stakeholder, spoke to the Board about the CUSD website and the inconsistencies found related to the UCP and Nondiscrimination documents. Mr. Wrotniewski said Administrators and Board should be accountable for providing accurate and accessible documents and transparent information.

Adrianna Balentine, CUSD parent, spoke to the Board about the amazing education her child gets from CUSD dedicated teachers. Ms. Balentine also said that teachers are so dedicated that they have worked without a contract for two years and asked to recognize teachers with a 3% raise.

Heidi Mills, CUSD teacher, said that teachers are thanked and appreciated by CUSD families. Ms. Mills also spoke about the press release the district sent the day before Veterans Day. Ms. Mills said negotiations should have been concluded long before the pandemic.

Abby Foster, CUSD teacher, said that CUSD would lose teachers if they don't get a raise. Ms. Foster also said bringing small groups of students was a great idea but believed CUTA was not consulted. Ms. Foster also spoke about the plan to reopen schools in January and how it will look to have full campuses.

Avis Calhoun, CUSD teacher, spoke to the Board about District Office remodeling and furniture acquisition. Ms. Calhoun said teachers are essential. During the summer, teachers participated in different committees and groups for free because they care, and still there is no movement for a raise.

Pat Olson, CUSD teacher, spoke to the Board in support of teacher salary raises. Mr. Olson also talked about the increased workload teachers have now due to the pandemic and remote learning.

Written Comments. The Board received ten (10) comments via the Google Public Comment Request form related to this agenda item.

To read full public comment submitted via Google Public Comment Request form, please follow the link provided below:

https://docs.google.com/spreadsheets/d/1ZMplonqt_QBmAcEpEvw_PYcDbHaSZ0pIAgOiHs-4t8g/edit?usp=sharing

b. Employee Organizations Report

1. CUTA Representatives

CUTA Co-President Sean Riordan read to the Board a list of facts related to the district budget, instruction, and compensations. Mr. Riordan also asked the Board to honor the parcel tax's intent and use it to increase teachers' retention and provide teachers a reasonable living wage. Mr. Riordan also requested to include CUTA bargaining members in changes to all the instruction phases and follow recommended health guidelines for reopening.

2. CSEA Representatives

CSEA President Stig Lynne said that things are also different for classified staff, and they also support teachers, families, and students. Mr. Lynne mentioned that CSEA staff are also underpaid and that many members have to work two or three jobs to support their families. Mr. Lynne said we all need to work together to get the district finances stable to provide salary raises and retain qualified staff.

c. Board Members Report

President Kimberly Hines said Board member transitions will be in December during the organizational meeting and thanked everybody for the support. President Hines said it is crucial to focus on the needs to maintain the district sustainability. President Hines shared she is looking forward to the Visual and Performing Arts meeting next week and that Visual and Performing Arts is foundational for all students.

Member Sophia Layne thanked Stig Lynne for his comment. Ms. Layne quoted words from President-Elect Joe Biden and California State Board of Education President Linda Darling-Hammond and said she hopes to work together as a community to come up with solutions to make things better.

Member Mary Beth Alexander said she is too looking forward to the future and to be able to refocus on their purpose of improving services for the students.

Member Lizet Cortes said it is a difficult time for students, teachers, staff, and the community in so many ways. Ms. Cortes also said we need to come together to find solutions. Ms. Cortes said she is hopeful and reminded us that many good things are happening in our community.

Member Freya McCamant said that it's important to thank teachers and staff for all they are doing every day and that she understands how difficult this time is with the pandemic and financials. Ms. McCamant also said she hopes the district figures out how to be able to provide raises to employees.

d. Student Board Representative Report

Student Board Representative Caroline Dodge provided the Board and public an update on Kings Mountain Elementary, Los Listos Preschool, La Costa Adult School, Half Moon Bay High School, El Granada Elementary, Farallone View Elementary, and Hatch Elementary School events and activities.

e. Superintendent Report

Superintendent Dr. Sean McPhetridge expressed he has empathy for all he heard and understands the traumas staff, students, and families have due to COVID and understands the issues staff have because of the budget. Dr. McPhetridge said he has the responsibility to communicate what is happening in the district. Dr. McPhetridge noted that the district has to prioritize the staff and students' health and that when district staff walk the campuses, they look to see that the Four Pillars are followed.

Dr. McPhetridge said the district's other issue is compensation and reminded attendees that the district received last year a Letter of Lack of Going Concern indicating a need for budget cuts to achieve solvency and keep the district from takeover. Dr. McPhetridge also said the district will also receive the First Interim Report in December and that he is looking forward to negotiating with new budget data.

4. CONSENT AGENDA

a. Adoption of Resolution No. 33-30 Endorsing November 10, 2020 as Ruby Bridges Walk to School Day
b. Approval of Distribution/Disposal of Obsolete Textbooks at Various Schools
c. Approval of Three-Year Department of Rehabilitation Agreement and Adoption of Resolution No. 34-20, Authorization to Sign the Agreement and Associated Documents
d. Approval of Classified Personnel Report
e. Approval of SMCOE Piggyback Contract with Curative for Employee COVID-19 Testing
f. Approval of Donations to Cabrillo Unified School District
g. Approval of Measure B Parcel Tax Annual Report
h. Approval of the Measure M Facility Bond Audit Report
i. Approval of Security Cameras Quote and Placement
j. Approval of Developer Fees Report for Fiscal Year 2019-2020
k. Approval of Amendment One to Facilities Planning Services Agreement QKA Project 1850.01
l. Response to the Grand Jury Report: "Hate@School --Opportunities Lost"
m. Response to the Grand Jury Report: "Ransomware: It Is Not Enough To Think You Are Protected"
n. Approval of Minutes of Special and Regular Governing Board Meetings

Superintendent Dr. Sean McPhetridge requested the Board to amend item 4.b a. Adoption of Resolution No. 33-30 Endorsing November 10, 2020 as Ruby Bridges Walk to School Day as the San Mateo County Office of Education is celebrating Ruby Bridges Walk to School Day on November 18, 2020.

Motion to approve consent items as amended was made by Member Mary Beth Alexander and seconded by Member Sophia Layne.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-129) Passed 5-0 with Student Representative voting aye

5. GENERAL BUSINESS

a. Demographer's Enrollment Study Report

Mr. Tom Williams of Enrollment Projection Consultants presented the Enrollment Projection Report. The report contained information about enrollment and demographic trends for CUSD in the years ahead.

b. Update on Opening of Schools: Modified Phase II & Phase III

Leticia Bhatia, Ed.D., Assistant Superintendent, J Jesús Contreras, Chief Business Officer, and Martha Ladd, Director of Student Services, provided an update on the Opening of Schools Modified Phase II & Phase III.

Tina Lourenco, CUSD parent, talked to the Board about the plan to reopen schools in January in the middle of the cold and flu season. Ms. Lourenco also said students lost a significant amount of learning time.

Written Comments. The Board received one (1) comment via the Google Public Comment Request form related to this agenda item.

To read full public comment submitted via Google Public Comment Request form, please follow the link provided below:

https://docs.google.com/spreadsheets/d/1ZMplonqt_QBmAcEpEvw_PYcDbHaSZ0pIAgOiHs-4t8g/edit?usp=sharing

c. Update Adoption of Supplemental Curriculum: Retablos by Octavio Solis for Freshmen Students

Motion to adopt the Supplemental Curriculum: Retablos by Octavio Solis for Freshmen Students was made by Member Lizet Cortes and seconded by Member Freya McCamant.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-130) Passed 5-0 with Student Representative voting aye

At 9:45 PM, President Kimberly Hines requested a motion to continue past the 10:00 PM curfew. Motion was made by Member Sophia Layne and seconded by Member Freya McCamant.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-131) Passed 5-0 with Student Representative voting aye

d. Update on CUSD's Early Learning Program

Leticia Bhatia, Ed.D., Assistant Superintendent, and J Jesús Contreras, Chief Business Officer, provided an update to the Governing Board on the grant for our Early Learning Program and its expansion of services to future CUSD students.

e. Approval of Job Description for New Community Engagement, Early Childhood, and Special Programs Coordinator Position

Motion to approve the job description for the new Community Engagement, Early Childhood, and Special Programs Coordinator Position was made by Member Mary Beth Alexander and seconded by Member Sophia Layne.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-132) Passed 5-0

f. Approval of Board Policy 3515 Campus Security

Motion to approve Board Policy 3515 Campus Security Update was made by Member Sophia Layne and seconded by Member Lizet Cortes.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-133) Passed 5-0 with Student Representative voting aye

8. ADJOURNMENT OF THE MEETING

Motion to adjourn was made by Member Freya McCamant and seconded by Member Lizet Cortes.

ROLLCALL
Ms. Kimberly Hines, President - aye
Ms. Lizet Cortes, Vice President - aye
Ms. Mary Beth Alexander, Clerk to the Governing Board - aye
Ms. Freya McCamant, Member - aye
Ms. Sophia Layne, Member - aye

(M-134) Passed 5-0 with Student Representative voting aye

The meeting was adjourned at 11:16 PM

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Sean McPhetridge, Ed.D., Secretary to the Governing Board

Certified by:

_____ _____

Mary Beth Alexander Date
Clerk to the Governing Board

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Approval of Governing Board Policy Updates as Recommended by the California School Boards Association

BACKGROUND INFORMATION

The Cabrillo Unified School District (CUSD) participates in the California School Boards Association's (CSBA) Policy Online and Manual Maintenance Service. One important component of this optional service is that participating districts receive a quarterly "Policy Maintenance Report" to help keep Board policies up to date and fully compliant. Most often, the proposed changes are mandate-driven. In such instances, staff will suggest that the Board waive additional readings and adopt the suggested revisions en masse and via action. In those instances, when a quarterly maintenance review indicates 1) a need for a change in a policy that provides optional courses of action or 2) the need for a new policy to address a particular issue, staff will suggest that the Board engage in a first and second reading of the document prior to considering policy adoption.

REPORT/PROPOSAL

This month, Board Policy 1312.3 Uniform Complaint Procedures and 5145.3 Nondiscrimination/Harassment are provided for adoption. These Board Policies have been reviewed by appropriate staff and are submitted for your consideration. Staff has further concluded that the proposed revisions reflect new laws and/or additional CSBA suggested wordsmithing that could be considered for adoption under action items.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

CABRILLO UNIFIED SCHOOL DISTRICT
POLICY GUIDE SHEET
December 8, 2020

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 1312.3 - Uniform Complaint Procedures

Policy updated to add medical condition as a characteristic that is protected from discrimination, reflect **NEW LAW (SB 75, 2019)** which extends the use of uniform complaint procedures (UCP) to complaints alleging noncompliance with the physical education instructional minutes requirement for grades 7-12, and add an item indicating the use of the UCP for complaints regarding health and safety in a license-exempt California State Preschool Program (CSPP) consistent with CDE's Federal Program Monitoring Instrument.

Board Policy 5145.3 - Nondiscrimination/Harassment

Policy updated to reflect law prohibiting discrimination based on medical condition and to reflect **NEW LAW (AB 34, 2019)** which requires the district, starting in the 2020-21 school year, to post its nondiscrimination policies, and specified state and federal laws regarding discrimination, bullying, and harassment, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students.

Cabrillo USD

Board Policy

Uniform Complaint Procedures

BP 1312.3
Community Relations

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging district violation of applicable state or federal laws or regulations governing any program subject to the UCP which is offered by the district, including adult education programs; After School Education and Safety programs; agricultural career technical education; ~~American Indian education centers and early childhood education program assessments; bilingual education; California Peer Assistance and Review programs for teachers; state career technical and technical education, career technical, and technical training programs;~~ federal career technical education; child care and development programs; child nutrition programs; compensatory education; consolidated categorical aid programs; ~~Economic Impact Aid;~~ the federal Every Student Succeeds Act; migrant education; Regional Occupational Centers and Programs; school safety plans; ~~special education programs;~~ California State Preschool Programs; ~~Tobacco-Use Prevention Education programs;~~ and any other district-implemented state categorical program that is not funded through the local control funding formula pursuant to Education Code 64000

(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)
~~(cf. 5131.62 - Tobacco)~~
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
~~(cf. 6159 - Individualized Education Program)~~
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Learners)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)
(cf. 6178.2 - Regional Occupational Center/Program)

(cf. 6200 - Adult Education)

2. Any complaint, by a student, employee, or other person participating in a district program or activity, alleging the occurrence of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, **medical condition,** sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

3. Any complaint alleging district noncompliance with the requirement to provide reasonable accommodation to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding-related needs of the student (Education Code 222)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Any complaint alleging district noncompliance with requirements to provide a pregnant or parenting student the accommodations specified in Education Code 46015, including those related to the provision of parental leave, right of return to the school of previous enrollment or to an alternative education program, if desired, and possible enrollment in school for a fifth year of instruction to enable the student to complete state and Board-imposed graduation requirements (Education Code 46015)

5. Any complaint alleging district noncompliance with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities (5 CCR 4610)

(cf. 3260 - Fees and Charges)
(cf. 3320 - Claims and Actions Against the District)

6. Any complaint alleging district noncompliance with applicable requirements of Education Code 52060-52077 related to the implementation of the local control and accountability plan, including the development of a local control funding formula budget overview for parents/guardians (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

7. Any complaint alleging noncompliance with requirements related to the development of a school plan for student achievement or the establishment of a school site council, as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64000-64001, 65000-65001)

(cf. 0420 - School Plans/Site Councils)

8. Any complaint, by or on behalf of a student who is a foster youth as defined in Education Code 51225.2, alleging district noncompliance with any requirement applicable to the student regarding placement decisions; the responsibilities of the district's educational liaison to the student; the award of credit for coursework satisfactorily completed in another school, district, or country; school or records transfer; or the grant of an exemption from Board-imposed graduation requirements (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173.1 - Education for Foster Youth)

9. Any complaint, by or on behalf of a student who transfers into the district after the second year of high school and is a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student currently enrolled in the district, a child of a military family as defined in Education Code 49701, or a migrant student as defined in Education Code 54441, or by or on behalf of an immigrant student participating in a newcomer program as defined in Education Code 51225.2 in the third or fourth year of high school, alleging district noncompliance with any requirement applicable to the student regarding the grant of an exemption from Board-imposed graduation requirements (Education Code 51225.1)

(cf. 6173 - Education for Homeless Children)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6173.3 - Education for Juvenile Court School Students)

10. Any complaint, by or on behalf of a student who is a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student, a child of a military familyas defined in Education Code 49701, a migrant child as defined in Education Code 54441, or a newly arrived immigrant student who is participating in a newcomer program as defined in Education Code 51225.2, alleging district noncompliance with requirements for the award of credit for coursework satisfactorily completed in another school, district, or country (Education Code 51225.2)

11. Any complaint alleging district noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student in grades 9-12 to a course without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.3)

(cf. 6152 - Class Assignment)

12. Any complaint alleging district noncompliance with the physical education instructional minutes requirement ~~for students in elementary school~~ (Education Code 51210, **51222,** 51223)

(cf. 6142.7 - Physical Education and Activity)

13. Complaints regarding the noncompliance of a license-exempt California State Preschool Program (CSPP) with health and safety standards specified in Health and Safety Code 1596.7925 and related state regulations (Education Code 8235.5; Health and Safety Code 1596.7925)

~~13.~~**14.** Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

~~14.~~**15.** Any other complaint as specified in ~~a~~ district policy

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process ~~to reach a resolution to the~~ **for resolving a** complaint **in a manner** that is acceptable to all parties. **An** ADR **process** such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division and the appropriate law enforcement agency.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services and shall, for licensing-exempt facilities, be referred to the appropriate Child Development regional administrator.

3. Any complaint alleging fraud shall be referred to the Legal, Audits and Compliance Branch of the California Department of Education.

Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, **or** teacher vacancies and misassignments~~, or health and safety violations in any license-exempt California State Preschool Program~~ shall be investigated and resolved in accordance with the procedures in AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 8235.5, 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE
200-262.4 Prohibition of discrimination
8200-8498 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32280-32289 School safety plan, uniform complaint procedures
~~*33380-33384 California Indian Education Centers*~~
35186 Williams uniform complaint procedures
~~*44500-44508 California Peer Assistance and Review Program for Teachers*~~
46015 Parental leave for students

48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49014 Student fees
49060-49079 Student records, especially:
49069.5 Records of foster youth
49490-49590 Child nutrition programs
49701 Interstate Compact on Educational Opportunity for Military Children
51210 Courses of study grades 1-6
51222 Physical education, secondary schools
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
51226-51226.1 Career technical education
51228.1-51228.3 Course periods without educational content
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
~~*52160-52178 Bilingual education programs*~~
52300-52462 Career technical education
52500-52616.24 Adult schools
~~*54000-54029 Economic Impact Aid*~~
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
~~*56000-56865 Special education programs*~~
59000-59300 Special schools and centers
64000-64001 Consolidated application process; school plan for student achievement
65000-65001 School site councils
GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act
HEALTH AND SAFETY CODE
1596.792 California Child Day Care Act; general provisions and definitions
1596.7925 California Child Day Care Act; health and safety regulations
~~*104420 Tobacco-Use Prevention Education*~~
PENAL CODE
422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege
CODE OF REGULATIONS, TITLE 2
11023 Harassment and discrimination prevention and correction
CODE OF REGULATIONS, TITLE 5
~~*3080 Applicability of uniform complaint procedures to complaints regarding students with disabilities*~~
4600-4670 Uniform complaint procedures
4680-4687 Williams uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6576 Title I Improving the Academic Achievement of the Disadvantaged
6801-7014 Title III language instruction for limited English proficient and immigrant students
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975
12101-12213 Title II equal opportunity for individuals with disabilities
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy Act
100.3 Prohibition of discrimination on basis of race, color or national origin
CODE OF FEDERAL REGULATIONS, TITLE 34 (continued)
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Uniform Complaint Procedure 2020-21 Program Instrument
Sample UCP Board Policies and Procedures
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter, September 22, 2017
Dear Colleague Letter: Title IX Coordinators, April 2015
Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014
Dear Colleague Letter: Harassment and Bullying, October 2010
Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001
U.S. DEPARTMENT OF JUSTICE PUBLICATIONS
Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
Family Policy Compliance Office: https://www2.ed.gov/policy/gen/guid/fpco
U.S. Department of Education, Office for Civil Rights: http://www.ed.gov/ocr
U.S. Department of Justice: http://www.justice.gov

Policy CABRILLO UNIFIED SCHOOL DISTRICT
adopted: December 11, 2008 Half Moon Bay, California
revised: May 31, 2012
revised: May 9, 2013
revised: June 26, 2014
revised: September 10, 2015
revised: August 11, 2016
revised: June 7, 2018
revised: October 10, 2019
revised: TBD

Cabrillo USD
Board Policy
Nondiscrimination/Harassment

BP 5145.3
Students

This policy shall apply to all acts **constituting unlawful discrimination or harassment** related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.
The Governing Board desires to provide a safe school environment that allows all students equal access **to** and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, **medical condition,** sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.9 - Hate-Motivated Behavior)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6164.6 - Identification and Education Under Section 504)

~~This policy shall apply to all acts related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.~~

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also ~~includes the creation of a hostile environment through~~ **occurs when** prohibited conduct ~~that~~ is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. **In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's web site in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.**

~~He/she~~ **The Superintendent or designee** shall provide training and**/or** information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. ~~He/she~~ **The Superintendent or designee** shall report ~~his/her~~ **the** findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1330 - Use of Facilities)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.2 - Guidance/Counseling Services)

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 5145.2 - Freedom of Speech/Expression)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE
200-262.4 Prohibition of discrimination
48900.3 Suspension or expulsion for act of hate violence
48900.4 Suspension or expulsion for threats or harassment
48904 Liability of parent/guardian for willful student misconduct
48907 Student exercise of free expression
48950 Freedom of speech
48985 Translation of notices
49020-49023 Athletic programs
49060-49079 Student records
51500 Prohibited instruction or activity
51501 Prohibited means of instruction
60044 Prohibited instructional materials
CIVIL CODE
1714.1 Liability of parents/guardians for willful misconduct of minor
GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
PENAL CODE
422.55 Definition of hate crime
422.6 Crimes, harassment
CODE OF REGULATIONS, TITLE 5
432 Student record
4600-4670 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1681-1688 Title IX of the Education Amendments of 1972
~~*12101-12213 Title II equal opportunity for individuals with disabilities*~~
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
12101-12213 Title II equal opportunity for individuals with disabilities
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34
99.31 Disclosure of personally identifiable information
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
104.8 Notice
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Prohibition of discrimination based on age
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:
CSBA PUBLICATIONS
Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, ~~July 2016~~ ***March 2017***
CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS
Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018
FIRST AMENDMENT CENTER PUBLICATIONS
Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016
Dear Colleague Letter: Title IX Coordinators, April 2015
Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70
Dear Colleague Letter: Harassment and Bullying, October 2010
Notice of Non-Discrimination, Fact Sheet, August 2010
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS
Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
California Office of the Attorney General: http://oag.ca.gov
California Safe Schools Coalition: http://www.casafeschools.org
First Amendment Center: http://www.firstamendmentcenter.org
~~National School Boards Association: http://www.nsba.org~~
U.S. Department of Education, Office for Civil Rights: http://www.ed.gov/about/offices/list/ocr

Policy CABRILLO UNIFIED SCHOOL DISTRICT
adopted: December 11, 2008 Half Moon Bay, California
revised: May 31, 2012
revised: June 20, 2013
revised: March 6, 2014
revised: September 13, 2018
revised: TBD

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Jason Owens, Director of Personnel and Pupil Services
CATEGORY: Action
ITEM TITLE: Approval of the 2021-2022 Student/Teacher Calendar

BACKGROUND INFORMATION

The Cabrillo Unified Teachers' Association (CUTA) in conjunction with the California School Employees Association (CSEA) have jointly negotiated the 2021-2022 Student/Teacher calendar. The associations' leadership have ratified the enclosed calendar. Members are in the process of voting to approve the calendar.

REPORT/PROPOSAL

The enclosed calendar will be reviewed in detail during the board meeting highlighting agreed upon changes. Pending approval of the calendar, all staff, parents, and community members will be notified accordingly.

FINANCIAL IMPACT

There is no financial impact to the General Fund.

Recommendation

Approve the 2021-2022 Student/Teacher Calendar.

CABRILLO UNIFIED SCHOOL DISTRICT

2021-2022

JULY 2021

S	M	T	W	T	F	S
				1	2	3
4	5 H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST 2021 — 14 days

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9 SD	10 W	11 W	12 ★	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER 2021 — 21 days

S	M	T	W	T	F	S
			1	2	3	4
5	6 H	7	8	9	10	11
12	13	14 SD	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER 2021 — 20 days

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11 X	12 SD	13	14	15 ■	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER 2021 — 16 days

S	M	T	W	T	F	S
	1	2	3	4	5 ▲	6
7	8	9	10	11 H	12	13
14	15	16	17	18	19	20
21	22 X	23 X	24 X	25 H	26 H	27
28	29	30				

DECEMBER 2021 — 13 days

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17 ■	18
19	20 X	21 X	22 X	23 X	24 H	25
26	27 X	28 X	29 X	30 X	31 H	

★ First Day for All Students ..... Aug. 12
★ Last Day for Students ..... Jun. 2

Elementary Schools Trimesters:
▲ End of First Trimester (60 days) ..... Nov. 5
▲ End of Second Trimester (62 days) ..... Mar. 4
★ End of Third Trimester (58 days) ..... Jun. 2

Cunha Intermediate School:
■ End of First Quarter (45 days) ..... Oct. 15
◆ End of Second Quarter (48 days) ..... Jan. 14
◆ End of Third Quarter (44 days) ..... Mar. 25
★ End of Fourth Quarter (43 days) ..... Jun. 2

Half Moon Bay High School / Pilarcitos High School:
■ End of First Quarter (45 days) ..... Oct. 15
■ End of First Semester (39 days) ..... Dec. 17
■ End of Third Quarter (48 days) ..... Mar. 18
★ End of Second Semester (48 days) ..... Jun. 2

Total Student Days ..... 180 days
Total Teacher Days ..... 185 days

LEGAL HOLIDAYS: H (Actual) = Non-School Days

Labor Day ..... Sept. 6
Veterans Day ..... Nov. 11
Thanksgiving Day ..... Nov. 25
Day after Thanksgiving ..... Nov. 26
Federal Holiday Observed ..... Dec. 24
New Year's Day Observed ..... Dec. 31
Martin Luther King Day ..... Jan. 17
President Days (Observed)* ..... Feb. 21 & 25
Friday of Spring Vacation* ..... Apr. 15
Memorial Day ..... May 30

* Board Adopted Holidays
** Limited to employees who work that day

BOARD ADOPTED SCHOOL RECESSES/NON-SCHOOL DAYS: X = Non-School Days

October Non-School Day ..... October 11
Thanksgiving Recess ..... Nov. 22 to Nov. 26
Winter Recess ..... Dec. 20 to Jan. 3
Presidents' Week ..... Feb. 21 to Feb. 25
Spring Recess ..... Apr. 11 to Apr. 15

PARENT CONFERENCE / REPORT CARDS

Elementary Schools:
Goal Setting - Minimum Days ..... Sept. 27 to Oct. 1
Elementary Report Cards ..... Nov. 29
Minimum Days ..... Mar. 7 to Mar. 11

Cunha Intermediate School:
Conferences - Minimum Days ..... Nov. 2 to Nov. 4

STAFF DEVELOPMENT: SD = Minimum Day for Students

Aug. 9 (Non-school for students)

Sept. 14	Oct. 12	Jan. 18
Feb. 8	Mar. 1	Apr. 19

TEACHER WORK DAYS: W = Non-School Days for Students

Aug. 10 & 11	Jan. 3	Jun. 3

JANUARY 2022 — 19 days

S	M	T	W	T	F	S
						1
2	3 W	4	5	6	7	8
9	10	11	12	13	14 ◆	15
16	17 H	18 SD	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY 2022 — 15 days

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8 SD	9	10	11	12
13	14	15	16	17	18	19
20	21 H	22 X	23 X	24 X	25 H	26
27	28					

MARCH 2022 — 23 days

S	M	T	W	T	F	S
		1 SD	2	3	4 ▲	5
6	7	8	9	10	11	12
13	14	15	16	17	18 ■	19
20	21	22	23	24	25 ◆	26
27	28	29	30	31		

APRIL 2022 — 16 days

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11 X	12 X	13 X	14 X	15 H	16
17	18	19 SD	20	21	22	23
254	25	26	27	28	29	30

MAY 2022 — 21 days

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 H	31				

JUNE 2022 — 2 days

S	M	T	W	T	F	S
			1	2 ★	3 W	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Approved by Governing Board on

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
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GOVERNING BOARD
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Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Jason Owens, Director of Personnel and Pupil Services
CATEGORY: Action
ITEM TITLE: Public Hearing for 2019-2020 Reopener Negotiations and Approve as Submitted by the California School Employees Association and Cabrillo Unified School District

BACKGROUND INFORMATION

The contract between the Cabrillo Unified School District (CUSD) and California School Employees Association (CSEA) expired June 30, 2020. Pursuant to Article 22, Duration, CUSD and CSEA submitted initial proposals to each other for a successor agreement to begin in 2019-2020. The proposals are attached to this report. CSEA submitted its “initial bargaining proposals” in accordance with California Government Code Section 3547 for the upcoming reopener negotiations. CSEA will open Article VI (Salary), Article VIII (Health and Welfare Benefits), and Article XV (Layoff, Effects and Reemployment).

REPORT/PROPOSAL

The procedure is for the Governing Board to receive the reopeners at the Governing Board meeting followed by a public hearing to provide the opportunity for the public to make any comments regarding the proposal. At the conclusion of this process, the District will formally meet with the CSEA bargaining team to formally begin the bargaining process.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Hold public hearing for 2019-2020 contract reopeners as submitted by the California School Employees Association and the Cabrillo Unified School District.

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NOTICE OF PUBLIC HEARING

The California School Employees Association (CSEA) and its local Chapter #485 are submitting its "initial bargaining proposals: in accordance with California Government Code Section 3547 for the upcoming 2019-2020 reopener negotiations.

The classified bargaining unit #485, Classified School Employees Association (CSEA) is submitting the following bargaining proposals:

In accordance with AB 1200, school districts are required to publicly disclose the provisions of all collective bargaining agreements before they enter into a written agreement.

Tuesday, December 8, 2020 at 7:00 PM
Cabrillo Unified School District
Governing Board Room
498 Kelly Avenue
Half Moon Bay, CA 94019

CABRILLO UNIFIED SCHOOL DISTRICT

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November 23, 2020

Stig Lynne, President
Cabrillo Unified School District
Half Moon Bay, CA 94019

Dear Mr. Lynne,

Cabrillo Unified School District (CUSD) is submitting our initial Proposal for a successor negotiated agreement to begin in 2019-2020. The CUSD Governing Board will formally sunshine this proposal on December 8, 2020.

The District proposes to discuss the following Articles or Section of Articles:

- Article VI (Salary)
- Article VIII (Health and Welfare Benefits)
- Article XV (Layoff, Effects and Reemployment)

The District reserves the right to open additional subject of negotiations pursuant to the Government Code 3547, subsection (d).

I look forward to productive negotiations.

Sincerely,

Sean McPhetridge
Superintendent

Cc: Tami Essis Culkar, Attorney, Dannis Woliver Kelley

CABRILLO UNIFIED SCHOOL DISTRICT

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Officer
CATEGORY: Action
ITEM TITLE: Approval of the First Interim Financial Report: Fiscal Year 2020-2021

BACKGROUND INFORMATION

Education Code Section 42130 requires a school district to formally assess its financial status twice during the fiscal year. After the assessment, the governing board of the school district must certify the first 2020-2021 interim report as positive, qualified, or negative.

A positive certification indicates the school district will be able to meet its financial obligations for the current fiscal year and subsequent two years. A qualified certification indicates the school district may not be able to meet its financial obligations for the current fiscal year and subsequent two years, while a negative certification means that the school district will not be able to meet its financial obligations.

FISCAL ANALYSIS

Financial Impact is as shown on the state forms included (net increase/decrease in fund balance) for each fund.

RECOMMENDATION

Approve the First Interim Financial Report for Fiscal Year 2020-2021.

CABRILLO UNIFIED SCHOOL DISTRICT

Every Student, Every Day!

Cabrillo Unified School District
2020-21 First Interim Financial Report

J Jesus Contreras, Chief Business Officer

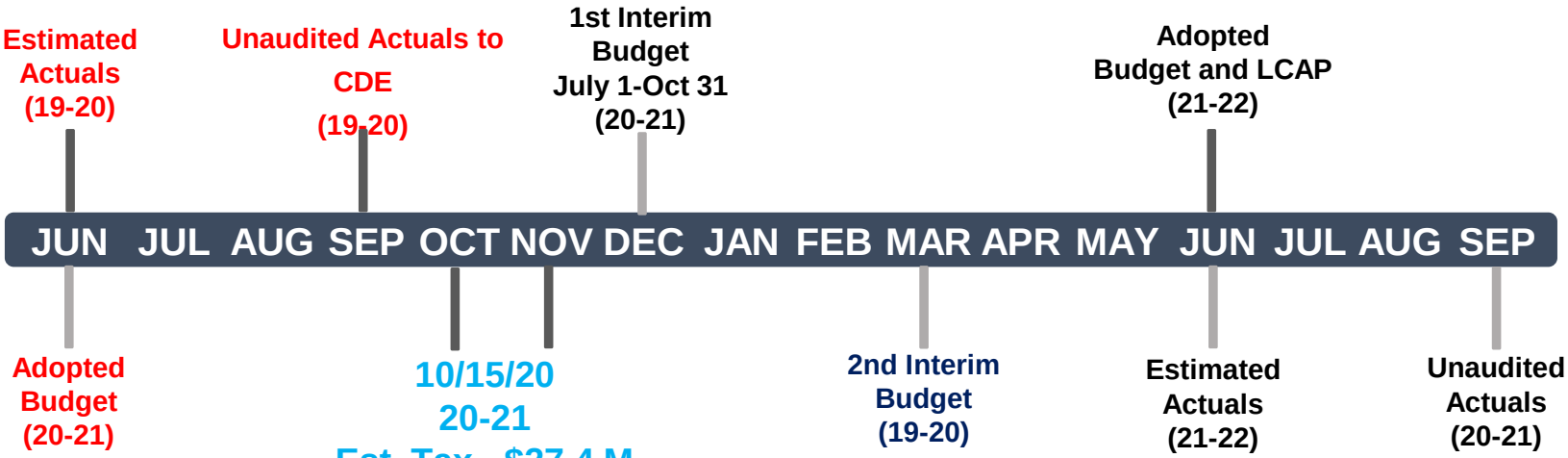
Governing Board Meeting

December 8, 2020

First Interim Financial Report

- The *First Interim Report* reflects the financial status of the District as of October 31, 2020.
- A Multi-Year- Projection (MYP) shows the financial projections for current and subsequent three (3) fiscal years.
- The Governing Board is required to certify to the District's ability to meet its financial obligations for the current year and three (3) succeeding fiscal years:
  - Positive certification - Will Meet
  - Qualified certification - Will not Meet
  - Negative certification - Will not Meet

2020-21 Budget Variances



2020-21 First Interim: Cabrillo USD Budget Summary and Multi-Year-Projections

	2020-21: Basic Aid			2021-22: Basic Aid			2022-23: Basic Aid			2023-24: Basic Aid		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
LCFF	30,018,671	1,684,936	31,703,607	30,586,764	1,684,936	32,271,700	31,112,973	1,684,936	32,797,909	31,691,177	1,684,936	33,376,113
Federal Revenue	0	3,134,285	3,134,285	0	1,170,589	1,170,589	0	1,170,589	1,170,589	0	1,170,589	1,170,589
State Revenue	590,593	2,296,575	2,887,168	560,143	1,905,073	2,465,216	558,643	1,904,583	2,463,226	544,843	1,900,075	2,444,918
Local Revenue	448,591	2,310,589	2,759,180	125,450	2,238,138	2,363,588	125,450	2,238,138	2,363,588	125,450	2,238,138	2,363,588
Total Revenues	31,057,855	9,426,385	40,484,240	31,272,357	6,998,736	38,271,093	31,797,066	6,998,246	38,795,312	32,361,470	6,993,738	39,355,208
Certificated Salaries	11,133,968	3,465,668	14,599,636	11,373,827	3,493,351	14,867,178	11,601,304	3,563,218	15,164,522	11,833,330	3,634,482	15,467,812
Classified Salaries	2,669,442	3,076,406	5,745,848	2,719,329	3,065,304	5,784,633	2,766,917	3,118,947	5,885,864	2,822,255	3,181,326	6,003,581
Benefits	5,110,397	4,027,232	9,137,629	5,262,652	4,113,164	9,375,816	5,702,510	4,339,884	10,042,394	5,843,756	4,423,861	10,267,617
Supplies	307,360	3,105,070	3,412,430	307,360	637,005	944,365	307,360	637,005	944,365	307,360	637,005	944,365
Services	1,953,970	3,852,799	5,806,769	2,030,415	3,409,308	5,439,723	2,030,905	3,408,818	5,439,723	2,035,413	3,404,310	5,439,723
Capital Outlay	0	26,500	26,500	0	26,500	26,500	0	26,500	26,500	0	26,500	26,500
Other Outgo/Indirect	61,050	372,823	433,873	61,050	372,823	433,873	61,050	372,823	433,873	61,050	372,823	433,873
Total Expenses	21,236,187	17,926,498	39,162,685	21,754,633	15,117,455	36,872,088	22,470,046	15,467,195	37,937,241	22,903,164	15,680,307	38,583,471
Surplus/(Deficit)	9,821,668	(8,500,113)	1,321,555	9,517,724	(8,118,719)	1,399,005	9,327,020	(8,468,949)	858,071	9,458,306	(8,686,569)	771,737
Transfer in (891X)	0	0	0	0	0	0	0	0	0	0	0	0
Transfer out (761X)	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
Contribution	(7,881,971)	7,881,971	0	(8,118,719)	8,118,719	0	(8,468,949)	8,468,949	0	(8,686,569)	8,686,569	0
Other In / Out	(8,381,971)	7,881,971	(500,000)	(8,618,719)	8,118,719	(500,000)	(8,968,949)	8,468,949	(500,000)	(9,186,569)	8,686,569	(500,000)
Total Surplus/(Deficit)	1,439,697	(618,142)	821,555	899,005	0	899,005	358,071	0	358,071	271,737	0	271,737
9791	5,384,729	646,216	6,030,945	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576
9795												
Beginning Balance	5,384,729	646,216	6,030,945	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576
Ending Balance	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576	8,353,239	28,074	8,381,313
Revolving Cash, Stores & Prepaid	35,500		35,500	35,500		35,500	35,500		35,500	35,500		35,500
Restricted Programs		28,074	28,074		28,074	28,074		28,074	28,074		28,074	28,074
3% REU (9789)	1,189,881	0	1,189,881	1,121,163	0	1,121,163	1,153,118	0	1,153,118	1,172,505	0	1,172,505
UNASSIGNED (9790)	5,599,045	0	5,599,045	6,566,768	0	6,566,768	6,892,884	0	6,892,884	7,145,234	0	7,145,234

Other Contributing Factors

- Increased Estimated Tax Revenue
- Attrition and Staffing:

  2019-20 vs. 2020-21:

  25.4 FTEs vs. hired/replaced 9.3 FTEs - $1.3M
- Basic Aid Status and Declining Enrollment
- Temporary Reduction of STRS and PERS Contributions
- Vacant positions not filled due to COVID-19

Next Steps

- Based on the updated revenue projections, on November 24, 2020, CUSD and CUTA signed a tentative agreement (TA) which includes a 3% salary increase for 2019-20 and 2020-21.
- Ratification of TA – in progress
- Per Government Code 3547.5, *Disclosure of Collective Bargaining Agreement* must be submitted to SMCOE ten (10) days before CUSD Board takes action on final (TA) – in progress
- CUSD Board approves final collective bargaining agreement
- Payroll begins processing of retro payments for spring payment

Based on the information provided to the Board, staff requests approval of the 2020-21 *First Interim Report* with a **Positive** certification.

Questions?

Thank you!

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 08, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Jesus Contreras Telephone: 650-712-7135

Title: Chief Business Officer E-mail: contrerasj@cabrillo.k12.ca.us

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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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	

Description	Object Codes	Projected Year Totals (Form 01I) (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	30,018,671.00	1.89%	30,586,764.00	1.72%	31,112,973.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	590,593.00	-5.16%	560,143.00	-0.27%	558,643.00
4. Other Local Revenues	8600-8799	448,591.00	-72.03%	125,450.00	0.00%	125,450.00
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	(7,881,971.00)	3.00%	(8,118,719.00)	4.31%	(8,468,949.00)
6. Total (Sum lines A1 thru A5c)		23,175,884.00	-0.10%	23,153,638.00	0.75%	23,328,117.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,133,968.00		11,373,827.00
b. Step & Column Adjustment				239,859.00		227,477.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,133,968.00	2.15%	11,373,827.00	2.00%	11,601,304.00
2. Classified Salaries						
a. Base Salaries				2,669,442.00		2,719,329.00
b. Step & Column Adjustment				49,887.00		47,588.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,669,442.00	1.87%	2,719,329.00	1.75%	2,766,917.00
3. Employee Benefits	3000-3999	5,110,397.00	2.98%	5,262,652.00	8.36%	5,702,510.00
4. Books and Supplies	4000-4999	307,360.00	0.00%	307,360.00	0.00%	307,360.00
5. Services and Other Operating Expenditures	5000-5999	1,953,970.00	3.91%	2,030,415.00	0.02%	2,030,905.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	82,785.00	0.00%	82,785.00	0.00%	82,785.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,735.00)	0.00%	(21,735.00)	0.00%	(21,735.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,736,187.00	2.39%	22,254,633.00	3.21%	22,970,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,439,697.00		899,005.00		358,071.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,384,728.63		6,824,425.63		7,723,430.63
2. Ending Fund Balance (Sum lines C and D1)		6,824,425.63		7,723,430.63		8,081,501.63
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	35,500.00		35,500.00		35,500.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,189,881.00		1,121,163.00		1,153,118.00
2. Unassigned/Unappropriated	9790	5,599,044.63		6,566,767.63		6,892,883.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,824,425.63		7,723,430.63		8,081,501.63

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	28,566,236.00	28,566,236.00	1,966,099.97	30,018,671.00	1,452,435.00	5.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	593,895.00	593,895.00	(10,830.60)	590,593.00	(3,302.00)	-0.6%
4) Other Local Revenue		8600-8799	125,450.00	125,450.00	341,450.49	448,591.00	323,141.00	257.6%
5) TOTAL, REVENUES			29,285,581.00	29,285,581.00	2,296,719.86	31,057,855.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,155,573.00	12,155,573.00	3,061,866.23	11,133,968.00	1,021,605.00	8.4%
2) Classified Salaries		2000-2999	2,935,147.00	2,935,147.00	780,160.01	2,669,442.00	265,705.00	9.1%
3) Employee Benefits		3000-3999	5,506,132.00	5,506,132.00	1,364,977.12	5,110,397.00	395,735.00	7.2%
4) Books and Supplies		4000-4999	304,174.00	304,174.00	137,497.59	307,360.00	(3,186.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	1,987,079.00	1,987,079.00	762,919.91	1,953,970.00	33,109.00	1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	54,600.00	54,600.00	74,385.00	82,785.00	(28,185.00)	-51.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,735.00)	(21,735.00)	0.00	(21,735.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			22,920,970.00	22,920,970.00	6,181,805.86	21,236,187.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,364,611.00	6,364,611.00	(3,885,086.00)	9,821,668.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
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	(8,235,833.00)	(8,235,833.00)	0.00	(7,881,971.00)	353,862.00	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,568,377.00)	(8,568,377.00)	0.00	(8,381,971.00)		

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)			(2,203,766.00)	(2,203,766.00)	(3,885,086.00)	1,439,697.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,384,728.63	5,384,728.63		5,384,728.63	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)			5,384,728.63	5,384,728.63		5,384,728.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,384,728.63	5,384,728.63		5,384,728.63		
2) Ending Balance, June 30 (E + F1e)			3,180,962.63	3,180,962.63		6,824,425.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,500.00	35,500.00		35,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,172,561.00	1,172,561.00		1,189,881.00		
Unassigned/Unappropriated Amount		9790	1,972,901.63	1,972,901.63		5,599,044.63		

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	919,234.00	919,234.00	285,984.00	1,021,371.00	102,137.00	11.1%
Education Protection Account State Aid - Current Year		8012	595,796.00	595,796.00	151,439.00	592,672.00	(3,124.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	91,850.00	91,850.00	0.00	88,578.00	(3,272.00)	-3.6%
Timber Yield Tax		8022	7,312.00	7,312.00	0.00	0.00	(7,312.00)	-100.0%
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	25,717,083.00	25,717,083.00	385,046.65	27,170,076.00	1,452,993.00	5.6%
Unsecured Roll Taxes		8042	1,237,338.00	1,237,338.00	1,145,450.03	1,155,938.00	(81,400.00)	-6.6%
Prior Years' Taxes		8043	(2,377.00)	(2,377.00)	(9,963.81)	(9,964.00)	(7,587.00)	319.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	8,144.10	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,566,236.00	28,566,236.00	1,966,099.97	30,018,671.00	1,452,435.00	5.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,566,236.00	28,566,236.00	1,966,099.97	30,018,671.00	1,452,435.00	5.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	126,793.00	126,793.00	0.00	126,793.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	467,102.00	467,102.00	(10,830.60)	463,800.00	(3,302.00)	-0.7%
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			593,895.00	593,895.00	(10,830.60)	590,593.00	(3,302.00)	-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)
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	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	25,450.00	25,450.00	(750.00)	25,450.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	327,526.17	373,000.00	323,000.00	646.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	50,000.00	50,000.00	14,674.32	50,141.00	141.00	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			125,450.00	125,450.00	341,450.49	448,591.00	323,141.00	257.6%
TOTAL, REVENUES			29,285,581.00	29,285,581.00	2,296,719.86	31,057,855.00	1,772,274.00	6.1%

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)
Certificated Teachers' Salaries		1100	9,919,729.00	9,919,729.00	2,425,450.28	9,000,324.00	919,405.00	9.3%
Certificated Pupil Support Salaries		1200	239,477.00	239,477.00	68,805.08	254,490.00	(15,013.00)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,849,703.00	1,849,703.00	553,083.29	1,759,035.00	90,668.00	4.9%
Other Certificated Salaries		1900	146,664.00	146,664.00	14,527.58	120,119.00	26,545.00	18.1%
TOTAL, CERTIFICATED SALARIES			12,155,573.00	12,155,573.00	3,061,866.23	11,133,968.00	1,021,605.00	8.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,438.00	5,438.00	38.50	5,477.00	(39.00)	-0.7%
Classified Support Salaries		2200	975,192.00	975,192.00	256,292.28	902,534.00	72,658.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	466,645.00	466,645.00	168,197.56	501,009.00	(34,364.00)	-7.4%
Clerical, Technical and Office Salaries		2400	1,217,393.00	1,217,393.00	314,036.50	1,017,926.00	199,467.00	16.4%
Other Classified Salaries		2900	270,479.00	270,479.00	41,595.17	242,496.00	27,983.00	10.3%
TOTAL, CLASSIFIED SALARIES			2,935,147.00	2,935,147.00	780,160.01	2,669,442.00	265,705.00	9.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,778,229.00	1,778,229.00	422,597.28	1,720,681.00	57,548.00	3.2%
PERS		3201-3202	740,320.00	740,320.00	199,820.96	675,989.00	64,331.00	8.7%
OASDI/Medicare/Alternative		3301-3302	413,825.00	413,825.00	108,173.84	391,240.00	22,585.00	5.5%
Health and Welfare Benefits		3401-3402	2,292,886.00	2,292,886.00	571,800.85	2,049,988.00	242,898.00	10.6%
Unemployment Insurance		3501-3502	7,391.00	7,391.00	1,899.35	6,952.00	439.00	5.9%
Workers' Compensation		3601-3602	235,218.00	235,218.00	64,108.57	232,357.00	2,861.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,263.00	38,263.00	(3,423.73)	33,190.00	5,073.00	13.3%
TOTAL, EMPLOYEE BENEFITS			5,506,132.00	5,506,132.00	1,364,977.12	5,110,397.00	395,735.00	7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	304,174.00	304,174.00	137,497.59	307,360.00	(3,186.00)	-1.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			304,174.00	304,174.00	137,497.59	307,360.00	(3,186.00)	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,742.00	51,742.00	46.35	15,667.00	36,075.00	69.7%
Dues and Memberships		5300	21,155.00	21,155.00	14,247.40	14,747.00	6,408.00	30.3%
Insurance		5400-5450	340,588.00	340,588.00	420,443.72	420,444.00	(79,856.00)	-23.4%
Operations and Housekeeping Services		5500	790,599.00	790,599.00	84,667.76	658,197.00	132,402.00	16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,675.00	115,675.00	5,479.28	91,875.00	23,800.00	20.6%
Transfers of Direct Costs		5710	(4,149.00)	(4,149.00)	0.00	62,467.00	(66,616.00)	1605.6%
Transfers of Direct Costs - Interfund		5750	(361.00)	(361.00)	0.00	(361.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	573,981.00	573,981.00	205,778.63	505,587.00	68,394.00	11.9%
Communications		5900	97,849.00	97,849.00	32,256.77	185,347.00	(87,498.00)	-89.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,987,079.00	1,987,079.00	762,919.91	1,953,970.00	33,109.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,600.00	8,600.00	0.00	8,400.00	200.00	2.3%
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	46,000.00	46,000.00	74,385.00	74,385.00	(28,385.00)	-61.7%
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)			54,600.00	54,600.00	74,385.00	82,785.00	(28,185.00)	-51.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,323.00)	(12,323.00)	0.00	(12,323.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(9,412.00)	(9,412.00)	0.00	(9,412.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,735.00)	(21,735.00)	0.00	(21,735.00)	0.00	0.0%
TOTAL, EXPENDITURES			22,920,970.00	22,920,970.00	6,181,805.86	21,236,187.00	1,684,783.00	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
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	(8,235,833.00)	(8,235,833.00)	0.00	(7,881,971.00)	353,862.00	-4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,235,833.00)	(8,235,833.00)	0.00	(7,881,971.00)	353,862.00	-4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,568,377.00)	(8,568,377.00)	0.00	(8,381,971.00)	186,406.00	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,609,810.00	1,609,810.00	94,477.32	1,684,936.00	75,126.00	4.7%
2) Federal Revenue		8100-8299	1,196,130.00	1,196,130.00	1,274,179.29	3,134,285.00	1,938,155.00	162.0%
3) Other State Revenue		8300-8599	1,928,372.00	1,928,372.00	568,749.35	2,296,575.00	368,203.00	19.1%
4) Other Local Revenue		8600-8799	2,543,912.00	2,543,912.00	(75,413.47)	2,310,589.00	(233,323.00)	-9.2%
5) TOTAL, REVENUES			7,278,224.00	7,278,224.00	1,861,992.49	9,426,385.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,435,508.00	3,435,508.00	924,960.90	3,465,668.00	(30,160.00)	-0.9%
2) Classified Salaries		2000-2999	3,451,064.00	3,451,064.00	831,664.45	3,076,406.00	374,658.00	10.9%
3) Employee Benefits		3000-3999	4,213,511.00	4,213,511.00	700,621.51	4,027,232.00	186,279.00	4.4%
4) Books and Supplies		4000-4999	862,188.00	862,188.00	608,509.44	3,105,070.00	(2,242,882.00)	-260.1%
5) Services and Other Operating Expenditures		5000-5999	3,564,606.00	3,564,606.00	592,069.03	3,852,799.00	(288,193.00)	-8.1%
6) Capital Outlay		6000-6999	26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	266,146.00	266,146.00	15,696.02	360,500.00	(94,354.00)	-35.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,323.00	12,323.00	0.00	12,323.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,831,846.00	15,831,846.00	3,673,521.35	17,926,498.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,553,622.00)	(8,553,622.00)	(1,811,528.86)	(8,500,113.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,235,833.00	8,235,833.00	0.00	7,881,971.00	(353,862.00)	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,235,833.00	8,235,833.00	0.00	7,881,971.00		

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)			(317,789.00)	(317,789.00)	(1,811,528.86)	(618,142.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	646,215.96	646,215.96		646,215.96	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)			646,215.96	646,215.96		646,215.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,215.96	646,215.96		646,215.96		
2) Ending Balance, June 30 (E + F1e)			328,426.96	328,426.96		28,073.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	328,426.96	328,426.96		28,074.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.47)		

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	1,609,810.00	1,609,810.00	94,477.32	1,684,936.00	75,126.00	4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,609,810.00	1,609,810.00	94,477.32	1,684,936.00	75,126.00	4.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	617,487.00	617,487.00	(110,234.50)	596,842.00	(20,645.00)	-3.3%
Special Education Discretionary Grants		8182	20,695.00	20,695.00	(20,688.44)	14,892.00	(5,803.00)	-28.0%
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	208,000.00	208,000.00	0.00	208,000.00	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	116,857.00	116,857.00	(25,117.37)	124,904.00	8,047.00	6.9%
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	52,755.00	52,755.00	(34,148.75)	88,480.00	35,725.00	67.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	5,445.00	5,445.00	1,361.00	12,739.00	7,294.00	134.0%
Title III, Part A, English Learner Program	4203	8290	73,675.00	73,675.00	(31,435.59)	199,208.00	125,533.00	170.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	3,664.00	34,656.00	24,656.00	246.6%
Career and Technical Education	3500-3599	8290	14,917.00	14,917.00	(12,980.39)	14,917.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	76,299.00	76,299.00	1,503,759.33	1,839,647.00	1,763,348.00	2311.1%
TOTAL, FEDERAL REVENUE			1,196,130.00	1,196,130.00	1,274,179.29	3,134,285.00	1,938,155.00	162.0%
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	6,510.00	6,510.00	6,510.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	164,860.00	164,860.00	(9,839.67)	151,508.00	(13,352.00)	-8.1%
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	112,500.00	112,500.00	(13,316.94)	112,500.00	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	121,034.00	121,034.00	115,078.46	127,181.00	6,147.00	5.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	176,473.46	60,826.00	60,826.00	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	1,529,978.00	1,529,978.00	293,844.04	1,838,050.00	308,072.00	20.1%
TOTAL, OTHER STATE REVENUE			1,928,372.00	1,928,372.00	568,749.35	2,296,575.00	368,203.00	19.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,630,000.00	1,630,000.00	0.00	1,630,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	913,912.00	913,912.00	(75,413.47)	680,589.00	(233,323.00)	-25.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,543,912.00	2,543,912.00	(75,413.47)	2,310,589.00	(233,323.00)	-9.2%
TOTAL, REVENUES			7,278,224.00	7,278,224.00	1,861,992.49	9,426,385.00	2,148,161.00	29.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,308,689.00	2,308,689.00	632,614.85	2,377,893.00	(69,204.00)	-3.0%
Certificated Pupil Support Salaries		1200	959,676.00	959,676.00	244,864.36	885,502.00	74,174.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	72,216.00	72,216.00	46,003.00	144,010.00	(71,794.00)	-99.4%
Other Certificated Salaries		1900	94,927.00	94,927.00	1,478.69	58,263.00	36,664.00	38.6%
TOTAL, CERTIFICATED SALARIES			3,435,508.00	3,435,508.00	924,960.90	3,465,668.00	(30,160.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,103,313.00	1,103,313.00	237,828.01	1,038,944.00	64,369.00	5.8%
Classified Support Salaries		2200	1,852,120.00	1,852,120.00	464,683.11	1,530,560.00	321,560.00	17.4%
Classified Supervisors' and Administrators' Salaries		2300	105,759.00	105,759.00	39,876.16	154,044.00	(48,285.00)	-45.7%
Clerical, Technical and Office Salaries		2400	232,370.00	232,370.00	73,802.45	239,720.00	(7,350.00)	-3.2%
Other Classified Salaries		2900	157,502.00	157,502.00	15,474.72	113,138.00	44,364.00	28.2%
TOTAL, CLASSIFIED SALARIES			3,451,064.00	3,451,064.00	831,664.45	3,076,406.00	374,658.00	10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,008,024.00	2,008,024.00	142,605.99	1,993,695.00	14,329.00	0.7%
PERS		3201-3202	732,917.00	732,917.00	183,249.03	653,230.00	79,687.00	10.9%
OASDI/Medicare/Alternative		3301-3302	323,266.00	323,266.00	78,283.55	282,830.00	40,436.00	12.5%
Health and Welfare Benefits		3401-3402	988,602.00	988,602.00	258,373.94	952,732.00	35,870.00	3.6%
Unemployment Insurance		3501-3502	3,665.00	3,665.00	871.70	3,439.00	226.00	6.2%
Workers' Compensation		3601-3602	110,814.00	110,814.00	29,416.35	106,301.00	4,513.00	4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	46,223.00	46,223.00	7,820.95	35,005.00	11,218.00	24.3%
TOTAL, EMPLOYEE BENEFITS			4,213,511.00	4,213,511.00	700,621.51	4,027,232.00	186,279.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,000.00	150,000.00	262,695.74	281,838.00	(131,838.00)	-87.9%
Books and Other Reference Materials		4200	7,025.00	7,025.00	0.00	27,025.00	(20,000.00)	-284.7%
Materials and Supplies		4300	705,163.00	705,163.00	345,813.70	2,796,207.00	(2,091,044.00)	-296.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			862,188.00	862,188.00	608,509.44	3,105,070.00	(2,242,882.00)	-260.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,080,288.00	1,080,288.00	259,258.10	1,156,365.00	(76,077.00)	-7.0%
Travel and Conferences		5200	79,049.00	79,049.00	3,155.34	95,476.00	(16,427.00)	-20.8%
Dues and Memberships		5300	14,084.00	14,084.00	0.00	25,327.00	(11,243.00)	-79.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,210.00	43,210.00	6,757.61	82,100.00	(38,890.00)	-90.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	671,598.00	671,598.00	103,620.56	588,284.00	83,314.00	12.4%
Transfers of Direct Costs		5710	4,149.00	4,149.00	0.00	(62,467.00)	66,616.00	1605.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,643,616.00	1,643,616.00	214,295.52	1,936,043.00	(292,427.00)	-17.8%
Communications		5900	28,612.00	28,612.00	4,981.90	31,671.00	(3,059.00)	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,564,606.00	3,564,606.00	592,069.03	3,852,799.00	(288,193.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	26,120.00	26,120.00	0.00	23,000.00	3,120.00	11.9%
Payments to County Offices		7142	240,026.00	240,026.00	15,696.02	337,500.00	(97,474.00)	-40.6%
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	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)			266,146.00	266,146.00	15,696.02	360,500.00	(94,354.00)	-35.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,323.00	12,323.00	0.00	12,323.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,323.00	12,323.00	0.00	12,323.00	0.00	0.0%
TOTAL, EXPENDITURES			15,831,846.00	15,831,846.00	3,673,521.35	17,926,498.00	(2,094,652.00)	-13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,235,833.00	8,235,833.00	0.00	7,881,971.00	(353,862.00)	-4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,235,833.00	8,235,833.00	0.00	7,881,971.00	(353,862.00)	-4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,235,833.00	8,235,833.00	0.00	7,881,971.00	353,862.00	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	30,176,046.00	30,176,046.00	2,060,577.29	31,703,607.00	1,527,561.00	5.1%
2) Federal Revenue		8100-8299	1,196,130.00	1,196,130.00	1,274,179.29	3,134,285.00	1,938,155.00	162.0%
3) Other State Revenue		8300-8599	2,522,267.00	2,522,267.00	557,918.75	2,887,168.00	364,901.00	14.5%
4) Other Local Revenue		8600-8799	2,669,362.00	2,669,362.00	266,037.02	2,759,180.00	89,818.00	3.4%
5) TOTAL, REVENUES			36,563,805.00	36,563,805.00	4,158,712.35	40,484,240.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,591,081.00	15,591,081.00	3,986,827.13	14,599,636.00	991,445.00	6.4%
2) Classified Salaries		2000-2999	6,386,211.00	6,386,211.00	1,611,824.46	5,745,848.00	640,363.00	10.0%
3) Employee Benefits		3000-3999	9,719,643.00	9,719,643.00	2,065,598.63	9,137,629.00	582,014.00	6.0%
4) Books and Supplies		4000-4999	1,166,362.00	1,166,362.00	746,007.03	3,412,430.00	(2,246,068.00)	-192.6%
5) Services and Other Operating Expenditures		5000-5999	5,551,685.00	5,551,685.00	1,354,988.94	5,806,769.00	(255,084.00)	-4.6%
6) Capital Outlay		6000-6999	26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	320,746.00	320,746.00	90,081.02	443,285.00	(122,539.00)	-38.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,412.00)	(9,412.00)	0.00	(9,412.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			38,752,816.00	38,752,816.00	9,855,327.21	39,162,685.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,189,011.00)	(2,189,011.00)	(5,696,614.86)	1,321,555.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
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			(332,544.00)	(332,544.00)	0.00	(500,000.00)		

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)			(2,521,555.00)	(2,521,555.00)	(5,696,614.86)	821,555.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,030,944.59	6,030,944.59		6,030,944.59	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)			6,030,944.59	6,030,944.59		6,030,944.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,030,944.59	6,030,944.59		6,030,944.59		
2) Ending Balance, June 30 (E + F1e)			3,509,389.59	3,509,389.59		6,852,499.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,500.00	35,500.00		35,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	328,426.96	328,426.96		28,074.43		
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	1,172,561.00	1,172,561.00		1,189,881.00		
Unassigned/Unappropriated Amount		9790	1,972,901.63	1,972,901.63		5,599,044.16		

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	919,234.00	919,234.00	285,984.00	1,021,371.00	102,137.00	11.1%
Education Protection Account State Aid - Current Year		8012	595,796.00	595,796.00	151,439.00	592,672.00	(3,124.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	91,850.00	91,850.00	0.00	88,578.00	(3,272.00)	-3.6%
Timber Yield Tax		8022	7,312.00	7,312.00	0.00	0.00	(7,312.00)	-100.0%
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	25,717,083.00	25,717,083.00	385,046.65	27,170,076.00	1,452,993.00	5.6%
Unsecured Roll Taxes		8042	1,237,338.00	1,237,338.00	1,145,450.03	1,155,938.00	(81,400.00)	-6.6%
Prior Years' Taxes		8043	(2,377.00)	(2,377.00)	(9,963.81)	(9,964.00)	(7,587.00)	319.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	8,144.10	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,566,236.00	28,566,236.00	1,966,099.97	30,018,671.00	1,452,435.00	5.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,609,810.00	1,609,810.00	94,477.32	1,684,936.00	75,126.00	4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,176,046.00	30,176,046.00	2,060,577.29	31,703,607.00	1,527,561.00	5.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	617,487.00	617,487.00	(110,234.50)	596,842.00	(20,645.00)	-3.3%
Special Education Discretionary Grants		8182	20,695.00	20,695.00	(20,688.44)	14,892.00	(5,803.00)	-28.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	208,000.00	208,000.00	0.00	208,000.00	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	116,857.00	116,857.00	(25,117.37)	124,904.00	8,047.00	6.9%
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	52,755.00	52,755.00	(34,148.75)	88,480.00	35,725.00	67.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	5,445.00	5,445.00	1,361.00	12,739.00	7,294.00	134.0%
Title III, Part A, English Learner Program	4203	8290	73,675.00	73,675.00	(31,435.59)	199,208.00	125,533.00	170.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	3,664.00	34,656.00	24,656.00	246.6%
Career and Technical Education	3500-3599	8290	14,917.00	14,917.00	(12,980.39)	14,917.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	76,299.00	76,299.00	1,503,759.33	1,839,647.00	1,763,348.00	2311.1%
TOTAL, FEDERAL REVENUE			1,196,130.00	1,196,130.00	1,274,179.29	3,134,285.00	1,938,155.00	162.0%
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	6,510.00	6,510.00	6,510.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	126,793.00	126,793.00	0.00	126,793.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	631,962.00	631,962.00	(20,670.27)	615,308.00	(16,654.00)	-2.6%
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	112,500.00	112,500.00	(13,316.94)	112,500.00	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	121,034.00	121,034.00	115,078.46	127,181.00	6,147.00	5.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	176,473.46	60,826.00	60,826.00	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	1,529,978.00	1,529,978.00	293,844.04	1,838,050.00	308,072.00	20.1%
TOTAL, OTHER STATE REVENUE			2,522,267.00	2,522,267.00	557,918.75	2,887,168.00	364,901.00	14.5%

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)
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	1,630,000.00	1,630,000.00	0.00	1,630,000.00	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	25,450.00	25,450.00	(750.00)	25,450.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	327,526.17	373,000.00	323,000.00	646.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	963,912.00	963,912.00	(60,739.15)	730,730.00	(233,182.00)	-24.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,669,362.00	2,669,362.00	266,037.02	2,759,180.00	89,818.00	3.4%
TOTAL, REVENUES			36,563,805.00	36,563,805.00	4,158,712.35	40,484,240.00	3,920,435.00	10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,228,418.00	12,228,418.00	3,058,065.13	11,378,217.00	850,201.00	7.0%
Certificated Pupil Support Salaries		1200	1,199,153.00	1,199,153.00	313,669.44	1,139,992.00	59,161.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,921,919.00	1,921,919.00	599,086.29	1,903,045.00	18,874.00	1.0%
Other Certificated Salaries		1900	241,591.00	241,591.00	16,006.27	178,382.00	63,209.00	26.2%
TOTAL, CERTIFICATED SALARIES			15,591,081.00	15,591,081.00	3,986,827.13	14,599,636.00	991,445.00	6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,108,751.00	1,108,751.00	237,866.51	1,044,421.00	64,330.00	5.8%
Classified Support Salaries		2200	2,827,312.00	2,827,312.00	720,975.39	2,433,094.00	394,218.00	13.9%
Classified Supervisors' and Administrators' Salaries		2300	572,404.00	572,404.00	208,073.72	655,053.00	(82,649.00)	-14.4%
Clerical, Technical and Office Salaries		2400	1,449,763.00	1,449,763.00	387,838.95	1,257,646.00	192,117.00	13.3%
Other Classified Salaries		2900	427,981.00	427,981.00	57,069.89	355,634.00	72,347.00	16.9%
TOTAL, CLASSIFIED SALARIES			6,386,211.00	6,386,211.00	1,611,824.46	5,745,848.00	640,363.00	10.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,786,253.00	3,786,253.00	565,203.27	3,714,376.00	71,877.00	1.9%
PERS		3201-3202	1,473,237.00	1,473,237.00	383,069.99	1,329,219.00	144,018.00	9.8%
OASDI/Medicare/Alternative		3301-3302	737,091.00	737,091.00	186,457.39	674,070.00	63,021.00	8.5%
Health and Welfare Benefits		3401-3402	3,281,488.00	3,281,488.00	830,174.79	3,002,720.00	278,768.00	8.5%
Unemployment Insurance		3501-3502	11,056.00	11,056.00	2,771.05	10,391.00	665.00	6.0%
Workers' Compensation		3601-3602	346,032.00	346,032.00	93,524.92	338,658.00	7,374.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	84,486.00	84,486.00	4,397.22	68,195.00	16,291.00	19.3%
TOTAL, EMPLOYEE BENEFITS			9,719,643.00	9,719,643.00	2,065,598.63	9,137,629.00	582,014.00	6.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,000.00	150,000.00	262,695.74	281,838.00	(131,838.00)	-87.9%
Books and Other Reference Materials		4200	7,025.00	7,025.00	0.00	27,025.00	(20,000.00)	-284.7%
Materials and Supplies		4300	1,009,337.00	1,009,337.00	483,311.29	3,103,567.00	(2,094,230.00)	-207.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,166,362.00	1,166,362.00	746,007.03	3,412,430.00	(2,246,068.00)	-192.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,080,288.00	1,080,288.00	259,258.10	1,156,365.00	(76,077.00)	-7.0%
Travel and Conferences		5200	130,791.00	130,791.00	3,201.69	111,143.00	19,648.00	15.0%
Dues and Memberships		5300	35,239.00	35,239.00	14,247.40	40,074.00	(4,835.00)	-13.7%
Insurance		5400-5450	340,588.00	340,588.00	420,443.72	420,444.00	(79,856.00)	-23.4%
Operations and Housekeeping Services		5500	833,809.00	833,809.00	91,425.37	740,297.00	93,512.00	11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	787,273.00	787,273.00	109,099.84	680,159.00	107,114.00	13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(361.00)	(361.00)	0.00	(361.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,217,597.00	2,217,597.00	420,074.15	2,441,630.00	(224,033.00)	-10.1%
Communications		5900	126,461.00	126,461.00	37,238.67	217,018.00	(90,557.00)	-71.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,551,685.00	5,551,685.00	1,354,988.94	5,806,769.00	(255,084.00)	-4.6%

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	26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,500.00	26,500.00	0.00	26,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,600.00	8,600.00	0.00	8,400.00	200.00	2.3%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	26,120.00	26,120.00	0.00	23,000.00	3,120.00	11.9%
Payments to County Offices		7142	286,026.00	286,026.00	90,081.02	411,885.00	(125,859.00)	-44.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			320,746.00	320,746.00	90,081.02	443,285.00	(122,539.00)	-38.2%
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	(9,412.00)	(9,412.00)	0.00	(9,412.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,412.00)	(9,412.00)	0.00	(9,412.00)	0.00	0.0%
TOTAL, EXPENDITURES			38,752,816.00	38,752,816.00	9,855,327.21	39,162,685.00	(409,869.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			332,544.00	332,544.00	0.00	500,000.00	(167,456.00)	-50.4%
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)			(332,544.00)	(332,544.00)	0.00	(500,000.00)	167,456.00	50.4%

Resource	Description	2020-21 Projected Year Totals
6300	Lottery: Instructional Materials	0.09
9010	Other Restricted Local	28,074.34
Total, Restricted Balance		28,074.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,115.00	49,115.00	0.00	40,576.00	(8,539.00)	-17.4%
3) Other State Revenue		8300-8599	343,271.00	343,271.00	0.00	343,271.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	230.22	800.00	400.00	100.0%
5) TOTAL, REVENUES			392,786.00	392,786.00	230.22	384,647.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	207,344.00	207,344.00	39,918.11	126,279.00	81,065.00	39.1%
2) Classified Salaries		2000-2999	75,427.00	75,427.00	19,339.30	56,022.00	19,405.00	25.7%
3) Employee Benefits		3000-3999	71,341.00	71,341.00	18,938.11	57,415.00	13,926.00	19.5%
4) Books and Supplies		4000-4999	19,732.00	19,732.00	4,228.15	24,160.00	(4,428.00)	-22.4%
5) Services and Other Operating Expenditures		5000-5999	91,960.00	91,960.00	2,103.75	95,940.00	(3,980.00)	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,412.00	9,412.00	0.00	9,412.00	0.00	0.0%
9) TOTAL, EXPENDITURES			475,216.00	475,216.00	84,527.42	369,228.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,430.00)	(82,430.00)	(84,297.20)	15,419.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,430.00)	(82,430.00)	(84,297.20)	15,419.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,127.05	73,127.05		73,127.05	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)			73,127.05	73,127.05		73,127.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,127.05	73,127.05		73,127.05		
2) Ending Balance, June 30 (E + F1e)			(9,302.95)	(9,302.95)		88,546.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		88,546.05		
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	(9,302.95)	(9,302.95)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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%
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	49,115.00	49,115.00	0.00	40,576.00	(8,539.00)	-17.4%
TOTAL, FEDERAL REVENUE			49,115.00	49,115.00	0.00	40,576.00	(8,539.00)	-17.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	343,271.00	343,271.00	0.00	343,271.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			343,271.00	343,271.00	0.00	343,271.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	400.00	400.00	230.22	800.00	400.00	100.0%
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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	230.22	800.00	400.00	100.0%
TOTAL, REVENUES			392,786.00	392,786.00	230.22	384,647.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,718.00	3,718.00	0.00	3,718.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	203,626.00	203,626.00	39,918.11	122,561.00	81,065.00	39.8%
TOTAL, CERTIFICATED SALARIES			207,344.00	207,344.00	39,918.11	126,279.00	81,065.00	39.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,427.00	75,427.00	19,339.30	56,022.00	19,405.00	25.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			75,427.00	75,427.00	19,339.30	56,022.00	19,405.00	25.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,552.00	29,552.00	6,097.61	17,197.00	12,355.00	41.8%
PERS		3201-3202	10,725.00	10,725.00	3,752.48	11,257.00	(532.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	8,207.00	8,207.00	2,192.28	6,779.00	1,428.00	17.4%
Health and Welfare Benefits		3401-3402	18,911.00	18,911.00	5,865.93	19,320.00	(409.00)	-2.2%
Unemployment Insurance		3501-3502	122.00	122.00	29.69	83.00	39.00	32.0%
Workers' Compensation		3601-3602	3,824.00	3,824.00	1,000.12	2,779.00	1,045.00	27.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,341.00	71,341.00	18,938.11	57,415.00	13,926.00	19.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,732.00	19,732.00	4,228.15	24,160.00	(4,428.00)	-22.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,732.00	19,732.00	4,228.15	24,160.00	(4,428.00)	-22.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,883.00	9,883.00	2,103.75	13,863.00	(3,980.00)	-40.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,385.00	3,385.00	0.00	3,385.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,664.00	78,664.00	0.00	78,664.00	0.00	0.0%
Communications		5900	28.00	28.00	0.00	28.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,960.00	91,960.00	2,103.75	95,940.00	(3,980.00)	-4.3%
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, 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%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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 - Interfund		7350	9,412.00	9,412.00	0.00	9,412.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,412.00	9,412.00	0.00	9,412.00	0.00	0.0%
TOTAL, EXPENDITURES			475,216.00	475,216.00	84,527.42	369,228.00		

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

Resource	Description	2020/21 Projected Year Totals
6391	Adult Education Program	88,546.05
Total, Restricted Balance		88,546.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	185,835.00	185,835.00	New
4) Other Local Revenue		8600-8799	25.00	25.00	5.03	20.00	(5.00)	-20.0%
5) TOTAL, REVENUES			25.00	25.00	5.03	185,855.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	37,537.43	136,678.00	(136,678.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	24,314.88	43,157.00	(43,157.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	333.54	5,000.00	(5,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	51.96	1,000.00	(1,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	62,237.81	185,835.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25.00	25.00	(62,232.78)	20.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25.00	25.00	(62,232.78)	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,274.55	1,274.55		1,274.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,274.55	1,274.55		1,274.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,274.55	1,274.55		1,274.55		
2) Ending Balance, June 30 (E + F1e)			1,299.55	1,299.55		1,294.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,299.55	1,299.55		1,294.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	185,835.00	185,835.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	185,835.00	185,835.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	25.00	25.00	5.03	20.00	(5.00)	-20.0%
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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25.00	25.00	5.03	20.00	(5.00)	-20.0%
TOTAL, REVENUES			25.00	25.00	5.03	185,855.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	29,064.19	115,178.00	(115,178.00)	New
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	8,473.24	21,500.00	(21,500.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	37,537.43	136,678.00	(136,678.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	9,570.53	20,000.00	(20,000.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	2,886.70	2,307.00	(2,307.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	11,057.15	20,000.00	(20,000.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	18.90	50.00	(50.00)	New
Workers' Compensation		3601-3602	0.00	0.00	636.84	600.00	(600.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	144.76	200.00	(200.00)	New
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	24,314.88	43,157.00	(43,157.00)	New
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	333.54	5,000.00	(5,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	333.54	5,000.00	(5,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	51.96	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	51.96	1,000.00	(1,000.00)	New
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	62,237.81	185,835.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	374,000.00	374,000.00	55,394.58	308,000.00	(66,000.00)	-17.6%
3) Other State Revenue		8300-8599	30,100.00	30,100.00	4,622.52	28,371.00	(1,729.00)	-5.7%
4) Other Local Revenue		8600-8799	111,377.00	111,377.00	26,556.91	26,607.00	(84,770.00)	-76.1%
5) TOTAL, REVENUES			515,477.00	515,477.00	86,574.01	362,978.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	276,517.00	276,517.00	68,594.39	263,185.00	13,332.00	4.8%
3) Employee Benefits		3000-3999	185,379.00	185,379.00	44,218.92	176,596.00	8,783.00	4.7%
4) Books and Supplies		4000-4999	362,906.00	362,906.00	42,893.30	312,427.00	50,479.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	23,219.00	23,219.00	1,479.76	12,264.00	10,955.00	47.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			848,021.00	848,021.00	157,186.37	764,472.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(332,544.00)	(332,544.00)	(70,612.36)	(401,494.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	332,544.00	332,544.00	0.00	500,000.00	167,456.00	50.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			332,544.00	332,544.00	0.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(70,612.36)	98,506.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,149.89	10,149.89		10,149.89	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)			10,149.89	10,149.89		10,149.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,149.89	10,149.89		10,149.89		
2) Ending Balance, June 30 (E + F1e)			10,149.89	10,149.89		108,655.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,149.89	10,149.89		108,655.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	374,000.00	374,000.00	55,394.58	308,000.00	(66,000.00)	-17.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			374,000.00	374,000.00	55,394.58	308,000.00	(66,000.00)	-17.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	30,100.00	30,100.00	4,622.52	28,371.00	(1,729.00)	-5.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,100.00	30,100.00	4,622.52	28,371.00	(1,729.00)	-5.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	109,377.00	109,377.00	1,509.50	1,557.00	(107,820.00)	-98.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	47.41	50.00	(1,950.00)	-97.5%
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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	25,000.00	25,000.00	25,000.00	New
TOTAL, OTHER LOCAL REVENUE			111,377.00	111,377.00	26,556.91	26,607.00	(84,770.00)	-76.1%
TOTAL, REVENUES			515,477.00	515,477.00	86,574.01	362,978.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	191,093.00	191,093.00	43,199.61	172,145.00	18,948.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	62,724.00	62,724.00	20,908.00	62,724.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,700.00	22,700.00	4,486.78	28,316.00	(5,616.00)	-24.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			276,517.00	276,517.00	68,594.39	263,185.00	13,332.00	4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	68,169.00	68,169.00	17,548.91	65,624.00	2,545.00	3.7%
OASDI/Medicare/Alternative		3301-3302	19,676.00	19,676.00	5,025.11	18,920.00	756.00	3.8%
Health and Welfare Benefits		3401-3402	89,393.00	89,393.00	19,851.59	84,524.00	4,869.00	5.4%
Unemployment Insurance		3501-3502	128.00	128.00	32.82	114.00	14.00	10.9%
Workers' Compensation		3601-3602	4,125.00	4,125.00	1,108.63	4,157.00	(32.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,888.00	3,888.00	651.86	3,257.00	631.00	16.2%
TOTAL, EMPLOYEE BENEFITS			185,379.00	185,379.00	44,218.92	176,596.00	8,783.00	4.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,397.00	15,397.00	5,070.80	5,940.00	9,457.00	61.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	347,509.00	347,509.00	37,822.50	306,487.00	41,022.00	11.8%
TOTAL, BOOKS AND SUPPLIES			362,906.00	362,906.00	42,893.30	312,427.00	50,479.00	13.9%

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 Column B & D (F)
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	1,072.00	1,072.00	99.00	750.00	322.00	30.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,116.00	6,116.00	505.74	4,273.00	1,843.00	30.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,104.00	8,104.00	0.00	1,000.00	7,104.00	87.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	311.00	311.00	0.00	311.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,098.00	5,098.00	396.00	2,850.00	2,248.00	44.1%
Communications		5900	2,518.00	2,518.00	479.02	3,080.00	(562.00)	-22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,219.00	23,219.00	1,479.76	12,264.00	10,955.00	47.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			848,021.00	848,021.00	157,186.37	764,472.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	332,544.00	332,544.00	0.00	500,000.00	167,456.00	50.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			332,544.00	332,544.00	0.00	500,000.00	167,456.00	50.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			332,544.00	332,544.00	0.00	500,000.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	108,655.89
Total, Restricted Balance		108,655.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	289.84	1,100.00	(500.00)	-31.3%
5) TOTAL, REVENUES			1,600.00	1,600.00	289.84	1,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,600.00	1,600.00	289.84	1,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,600.00	1,600.00	289.84	1,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,511.72	73,511.72		73,511.72	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)			73,511.72	73,511.72		73,511.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,511.72	73,511.72		73,511.72		
2) Ending Balance, June 30 (E + F1e)			75,111.72	75,111.72		74,611.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,111.72	75,111.72		74,611.72		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	289.84	1,100.00	(500.00)	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	289.84	1,100.00	(500.00)	-31.3%
TOTAL, REVENUES			1,600.00	1,600.00	289.84	1,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	187,648.63	700,000.00	700,000.00	New
5) TOTAL, REVENUES			0.00	0.00	187,648.63	700,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,148.00	51,148.00	5,507.29	47,661.00	3,487.00	6.8%
3) Employee Benefits		3000-3999	23,800.00	23,800.00	2,848.39	10,993.00	12,807.00	53.8%
4) Books and Supplies		4000-4999	1,383,882.00	1,383,882.00	288,215.29	1,637,673.00	(253,791.00)	-18.3%
5) Services and Other Operating Expenditures		5000-5999	1,369,455.00	1,369,455.00	516,794.38	2,898,026.00	(1,528,571.00)	-111.6%
6) Capital Outlay		6000-6999	1,196,237.00	1,196,237.00	279,064.40	1,200,000.00	(3,763.00)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,024,522.00	4,024,522.00	1,092,429.75	5,794,353.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,024,522.00)	(4,024,522.00)	(904,781.12)	(5,094,353.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,024,522.00)	(4,024,522.00)	(904,781.12)	(5,094,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,781,713.29	46,781,713.29		46,781,713.29	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)			46,781,713.29	46,781,713.29		46,781,713.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,781,713.29	46,781,713.29		46,781,713.29		
2) Ending Balance, June 30 (E + F1e)			42,757,191.29	42,757,191.29		41,687,360.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	42,757,191.29	42,757,191.29		41,687,360.29		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	187,648.63	700,000.00	700,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	187,648.63	700,000.00	700,000.00	New
TOTAL, REVENUES			0.00	0.00	187,648.63	700,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,629.00	25,629.00	0.00	25,629.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,519.00	25,519.00	5,507.29	22,032.00	3,487.00	13.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,148.00	51,148.00	5,507.29	47,661.00	3,487.00	6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,236.00	13,236.00	1,525.52	6,102.00	7,134.00	53.9%
OASDI/Medicare/Alternative		3301-3302	3,949.00	3,949.00	426.45	1,715.00	2,234.00	56.6%
Health and Welfare Benefits		3401-3402	5,182.00	5,182.00	703.02	2,303.00	2,879.00	55.6%
Unemployment Insurance		3501-3502	26.00	26.00	2.82	12.00	14.00	53.8%
Workers' Compensation		3601-3602	828.00	828.00	94.08	378.00	450.00	54.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	579.00	579.00	96.50	483.00	96.00	16.6%
TOTAL, EMPLOYEE BENEFITS			23,800.00	23,800.00	2,848.39	10,993.00	12,807.00	53.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	145,087.00	145,087.00	151,047.38	249,333.00	(104,246.00)	-71.9%
Noncapitalized Equipment		4400	1,238,795.00	1,238,795.00	137,167.91	1,388,340.00	(149,545.00)	-12.1%
TOTAL, BOOKS AND SUPPLIES			1,383,882.00	1,383,882.00	288,215.29	1,637,673.00	(253,791.00)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	793,845.00	793,845.00	68,495.16	863,523.00	(69,678.00)	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50.00	50.00	0.00	50.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	570,419.00	570,419.00	448,299.22	2,029,312.00	(1,458,893.00)	-255.8%
Communications		5900	5,141.00	5,141.00	0.00	5,141.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,369,455.00	1,369,455.00	516,794.38	2,898,026.00	(1,528,571.00)	-111.6%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	237,103.00	237,103.00	279,064.40	1,200,000.00	(962,897.00)	-406.1%
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	959,134.00	959,134.00	0.00	0.00	959,134.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,196,237.00	1,196,237.00	279,064.40	1,200,000.00	(3,763.00)	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,024,522.00	4,024,522.00	1,092,429.75	5,794,353.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	41,687,360.29
Total, Restricted Balance		41,687,360.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,665.00	260,665.00	132,379.84	254,000.00	(6,665.00)	-2.6%
5) TOTAL, REVENUES			260,665.00	260,665.00	132,379.84	254,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,269.00	13,269.00	5,244.82	14,484.00	(1,215.00)	-9.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,269.00	13,269.00	5,244.82	14,484.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			247,396.00	247,396.00	127,135.02	239,516.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			247,396.00	247,396.00	127,135.02	239,516.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,510,746.28	1,510,746.28		1,510,746.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,510,746.28	1,510,746.28		1,510,746.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,510,746.28	1,510,746.28		1,510,746.28		
2) Ending Balance, June 30 (E + F1e)			1,758,142.28	1,758,142.28		1,750,262.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,758,142.28	1,758,142.28		1,750,262.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,000.00	27,000.00	6,121.64	24,000.00	(3,000.00)	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	233,665.00	233,665.00	126,258.20	230,000.00	(3,665.00)	-1.6%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,665.00	260,665.00	132,379.84	254,000.00	(6,665.00)	-2.6%
TOTAL, REVENUES			260,665.00	260,665.00	132,379.84	254,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,484.00	11,484.00	4,785.00	11,484.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	1,785.00	1,785.00	459.82	3,000.00	(1,215.00)	-68.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,269.00	13,269.00	5,244.82	14,484.00	(1,215.00)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,269.00	13,269.00	5,244.82	14,484.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,750,262.28
Total, Restricted Balance		1,750,262.28

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)	2,976.12	2,976.12	2,960.60	2,960.60	(15.52)	-1%
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)	2,976.12	2,976.12	2,960.60	2,960.60	(15.52)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.86	2.86	2.76	2.76	(0.10)	-3%
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)	2.86	2.86	2.76	2.76	(0.10)	-3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,978.98	2,978.98	2,963.36	2,963.36	(15.62)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			6,040,769.78	(10,746,716.05)	(12,012,134.76)	773,935.87	(637,069.04)	(2,196,449.18)	7,267,592.30	4,398,799.41
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		(987,194.00)	(127,941.00)	(12,871,642.73)	14,424,200.73	91,923.00	243,362.00	91,923.00	43,204.09
Property Taxes	8020-8079		0.00	227,791.30	14,403,040.54	(13,102,154.87)	1,265,920.71	10,848,252.50	196,336.01	159,517.06
Miscellaneous Funds	8080-8099		0.00	180,109.38	(85,632.06)	0.00	0.00	795,229.34	0.00	0.00
Federal Revenue	8100-8299		0.00	25,204.49	666,441.98	(12,668.49)	102,811.74	0.00	114,996.75	750,183.25
Other State Revenue	8300-8599		42,682.50	74,999.50	352,133.69	88,103.06	207,409.88	129,266.94	0.00	0.00
Other Local Revenue	8600-8799		(13,069.82)	204,433.12	152,516.48	(80,741.62)	114,156.57	826,824.95	11,824.95	11,824.95
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(957,581.32)	584,596.79	2,616,857.90	1,316,738.81	1,782,221.90	12,842,935.73	415,080.71	964,729.35
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		150,742.53	1,208,486.62	1,308,474.98	1,319,123.00	1,326,601.11	1,326,601.11	1,326,601.11	1,326,601.11
Classified Salaries	2000-2999		236,047.61	292,994.04	620,802.40	461,980.41	516,752.94	516,752.94	516,752.94	516,752.94
Employee Benefits	3000-3999		171,895.39	562,864.35	724,148.46	606,690.43	700,695.42	700,695.42	700,695.42	700,695.42
Books and Supplies	4000-4999		55,959.96	78,387.01	422,010.40	189,649.66	296,269.22	296,269.22	296,269.22	296,269.22
Services	5000-5999		505,104.37	71,998.61	378,754.65	399,131.31	494,642.23	494,642.23	494,642.23	494,642.23
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	2,944.44	2,944.44	2,944.44	2,944.44
Other Outgo	7000-7499		0.00	86,372.00	(11,987.00)	0.00	40,988.89	40,988.89	40,988.89	40,988.89
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,119,749.86	2,301,102.63	3,442,203.89	2,976,574.81	3,378,894.25	3,378,894.25	3,378,894.25	3,378,894.25
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	(413.66)	(14,538,230.01)	15,707,186.60	237,324.50	23,182.20	0.00	7,497,520.65	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(413.66)	(14,538,230.01)	15,707,186.60	237,324.50	23,182.20	0.00	7,497,520.65	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	14,709,740.99	(14,989,317.14)	2,095,769.98	(11,506.59)	(14,110.01)	0.00	7,402,500.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	14,709,740.99	(14,989,317.14)	2,095,769.98	(11,506.59)	(14,110.01)	0.00	7,402,500.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(14,710,154.65)	451,087.13	13,611,416.62	248,831.09	37,292.21	0.00	95,020.65	0.00
E. NET INCREASE/DECREASE (B - C + D)			(16,787,485.83)	(1,265,418.71)	12,786,070.63	(1,411,004.91)	(1,559,380.14)	9,464,041.48	(2,868,792.89)	(2,414,164.90)
F. ENDING CASH (A + E)			(10,746,716.05)	(12,012,134.76)	773,935.87	(637,069.04)	(2,196,449.18)	7,267,592.30	4,398,799.41	1,984,634.51
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):	October								
A. BEGINNING CASH		1,984,634.51	80,849.32	8,536,700.19	6,491,146.65				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	161,443.25	16,546.25	16,546.25	144,897.00	366,775.16	0.00	1,614,043.00	1,614,043.00
Property Taxes	8020-8079	1,185,890.86	10,848,252.17	1,185,890.86	1,185,890.86	0.00	0.00	28,404,628.00	28,404,628.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	795,229.34	0.00	0.00	1,684,936.00	1,684,936.00
Federal Revenue	8100-8299	0.00	114,996.75	24,058.00	0.00	1,348,260.53	0.00	3,134,285.00	3,134,285.00
Other State Revenue	8300-8599	115,950.00	28,125.00	0.00	115,950.00	1,732,547.43	0.00	2,887,168.00	2,887,168.00
Other Local Revenue	8600-8799	11,824.95	826,824.95	11,824.95	11,824.95	669,110.62	0.00	2,759,180.00	2,759,180.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,475,109.06	11,834,745.12	1,238,320.06	2,253,792.15	4,116,693.74	0.00	40,484,240.00	40,484,240.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,326,601.11	1,326,601.11	1,326,601.11	1,326,601.11	0.00	0.00	14,599,636.01	14,599,636.00
Classified Salaries	2000-2999	516,752.94	516,752.94	516,752.94	516,752.94	0.00	0.00	5,745,847.98	5,745,848.00
Employee Benefits	3000-3999	700,695.42	700,695.42	700,695.42	700,695.42	1,466,467.00	0.00	9,137,628.99	9,137,629.00
Books and Supplies	4000-4999	296,269.22	296,269.22	296,269.22	296,269.22	296,269.22	0.00	3,412,430.01	3,412,430.00
Services	5000-5999	494,642.23	494,642.23	494,642.23	494,642.23	494,642.23	0.00	5,806,769.01	5,806,769.00
Capital Outlay	6000-6599	2,944.44	2,944.44	2,944.44	2,944.44	2,944.44	0.00	26,499.96	26,500.00
Other Outgo	7000-7499	40,988.89	40,988.89	40,988.89	40,988.89	31,576.89	0.00	433,873.01	433,873.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,378,894.25	3,378,894.25	3,378,894.25	3,378,894.25	2,791,899.78	0.00	39,662,684.97	39,662,685.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	7,497,520.65	0.00	4,116,693.74	0.00	20,540,784.67	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	7,497,520.65	0.00	4,116,693.74	0.00	20,540,784.67	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	7,402,500.00	0.00	(2,791,899.78)	0.00	13,803,677.45	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	7,402,500.00	0.00	(2,791,899.78)	0.00	13,803,677.45	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	95,020.65	0.00	6,908,593.52	0.00	6,737,107.22	
E. NET INCREASE/DECREASE (B - C + D)		(1,903,785.19)	8,455,850.87	(2,045,553.54)	(1,125,102.10)	8,233,387.48	0.00	7,558,662.25	821,555.00
F. ENDING CASH (A + E)		80,849.32	8,536,700.19	6,491,146.65	5,366,044.55				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,599,432.03	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			5,366,044.55	5,396,942.21	3,575,628.50	1,988,001.29	(696,555.41)	(2,216,807.66)	7,702,254.51	4,907,298.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		51,068.55	51,068.55	240,091.39	91,923.39	91,923.39	240,091.39	91,923.39	50,557.86
Property Taxes	8020-8079		0.00	232,347.13	1,326,903.38	0.00	1,291,239.12	11,065,217.55	200,262.73	162,707.40
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	842,468.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	64,909.75	0.00	0.00	64,909.75	0.00
Other State Revenue	8300-8599		0.00	111,172.00	6,147.46	0.00	199,918.00	108,337.50	0.00	0.00
Other Local Revenue	8600-8799		9,650.00	9,650.00	9,650.00	9,650.00	9,650.00	824,650.00	9,650.00	9,650.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			60,718.55	404,237.68	1,582,792.23	166,483.14	1,592,730.51	13,080,764.44	366,745.87	222,915.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		150,985.48	1,231,156.41	1,332,874.10	1,343,810.34	1,351,043.96	1,351,043.96	1,351,043.96	1,351,043.96
Classified Salaries	2000-2999		237,861.15	294,858.44	625,202.33	465,264.07	520,180.88	520,180.88	520,180.88	520,180.88
Employee Benefits	3000-3999		179,917.32	578,573.24	747,633.32	627,477.16	721,968.50	721,968.50	721,968.50	721,968.50
Books and Supplies	4000-4999		11,819.26	39,036.60	194,457.37	119,462.32	64,398.83	64,398.83	64,398.83	64,398.83
Services	5000-5999		499,180.08	70,932.05	357,616.67	370,403.30	460,176.77	460,176.77	460,176.77	460,176.77
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	2,944.44	2,944.44	2,944.44	2,944.44
Other Outgo	7000-7499		0.00	86,372.00	(11,987.00)	0.00	40,988.89	40,988.89	40,988.89	40,988.89
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,079,763.29	2,300,928.74	3,245,796.79	2,926,417.19	3,161,702.27	3,161,702.27	3,161,702.27	3,161,702.27
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	3,841,842.18	75,377.35	75,377.35	75,377.35	48,719.51	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,841,842.18	75,377.35	75,377.35	75,377.35	48,719.51	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	2,791,899.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,791,899.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	1,049,942.40	75,377.35	75,377.35	75,377.35	48,719.51	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			30,897.66	(1,821,313.71)	(1,587,627.21)	(2,684,556.70)	(1,520,252.25)	9,919,062.17	(2,794,956.40)	(2,938,787.01)
F. ENDING CASH (A + E)			5,396,942.21	3,575,628.50	1,988,001.29	(696,555.41)	(2,216,807.66)	7,702,254.51	4,907,298.11	1,968,511.10
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):	October								
A. BEGINNING CASH		1,968,511.10	310,150.03	9,158,926.74	7,244,060.17				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	175,745.02	27,577.02	27,577.02	148,168.00	326,328.03	0.00	1,614,043.00	1,614,043.00
Property Taxes	8020-8079	1,209,608.68	11,065,217.21	1,209,608.68	1,209,609.12	0.00	0.00	28,972,721.00	28,972,721.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	842,468.00	0.00	0.00	1,684,936.00	1,684,936.00
Federal Revenue	8100-8299	0.00	64,909.75	0.00	0.00	975,859.75	0.00	1,170,589.00	1,170,589.00
Other State Revenue	8300-8599	108,337.50	28,125.00	0.00	108,337.50	1,794,841.04	0.00	2,465,216.00	2,465,216.00
Other Local Revenue	8600-8799	9,650.00	824,650.00	9,650.00	9,650.00	617,788.00	0.00	2,363,588.00	2,363,588.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,503,341.20	12,010,478.98	1,246,835.70	2,318,232.62	3,714,816.82	0.00	38,271,093.00	38,271,093.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,351,043.96	1,351,043.96	1,351,043.96	1,351,043.96	0.00	0.00	14,867,178.01	14,867,178.00
Classified Salaries	2000-2999	520,180.88	520,180.88	520,180.88	520,180.88	0.00	0.00	5,784,633.03	5,784,633.00
Employee Benefits	3000-3999	721,968.50	721,968.50	721,968.50	721,968.50	1,466,467.00	0.00	9,375,816.04	9,375,816.00
Books and Supplies	4000-4999	64,398.83	64,398.83	64,398.83	64,398.83	64,398.83	0.00	944,365.02	944,365.00
Services	5000-5999	460,176.77	460,176.77	460,176.77	460,176.77	460,176.77	0.00	5,439,723.03	5,439,723.00
Capital Outlay	6000-6599	2,944.44	2,944.44	2,944.44	2,944.44	2,944.44	0.00	26,499.96	26,500.00
Other Outgo	7000-7499	40,988.89	40,988.89	40,988.89	40,988.89	31,576.89	0.00	433,873.01	433,873.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,161,702.27	3,161,702.27	3,161,702.27	3,161,702.27	2,525,563.93	0.00	37,372,088.10	37,372,088.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	4,116,693.74	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,116,693.74	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	2,791,899.78	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,791,899.78	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,324,793.96	
E. NET INCREASE/DECREASE (B - C + D)		(1,658,361.07)	8,848,776.71	(1,914,866.57)	(843,469.65)	1,189,252.89	0.00	2,223,798.86	899,005.00
F. ENDING CASH (A + E)		310,150.03	9,158,926.74	7,244,060.17	6,400,590.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,589,843.41	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 08, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Jesus Contreras Telephone: 650-712-7135

Title: Chief Business Officer E-mail: contrerasj@cabrillo.k12.ca.us

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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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	

Description	Object Codes	Projected Year Totals (Form 01I) (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	30,018,671.00	1.89%	30,586,764.00	1.72%	31,112,973.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	590,593.00	-5.16%	560,143.00	-0.27%	558,643.00
4. Other Local Revenues	8600-8799	448,591.00	-72.03%	125,450.00	0.00%	125,450.00
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	(7,881,971.00)	3.00%	(8,118,719.00)	4.31%	(8,468,949.00)
6. Total (Sum lines A1 thru A5c)		23,175,884.00	-0.10%	23,153,638.00	0.75%	23,328,117.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,133,968.00		11,373,827.00
b. Step & Column Adjustment				239,859.00		227,477.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,133,968.00	2.15%	11,373,827.00	2.00%	11,601,304.00
2. Classified Salaries						
a. Base Salaries				2,669,442.00		2,719,329.00
b. Step & Column Adjustment				49,887.00		47,588.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,669,442.00	1.87%	2,719,329.00	1.75%	2,766,917.00
3. Employee Benefits	3000-3999	5,110,397.00	2.98%	5,262,652.00	8.36%	5,702,510.00
4. Books and Supplies	4000-4999	307,360.00	0.00%	307,360.00	0.00%	307,360.00
5. Services and Other Operating Expenditures	5000-5999	1,953,970.00	3.91%	2,030,415.00	0.02%	2,030,905.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	82,785.00	0.00%	82,785.00	0.00%	82,785.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,735.00)	0.00%	(21,735.00)	0.00%	(21,735.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,736,187.00	2.39%	22,254,633.00	3.21%	22,970,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,439,697.00		899,005.00		358,071.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,384,728.63		6,824,425.63		7,723,430.63
2. Ending Fund Balance (Sum lines C and D1)		6,824,425.63		7,723,430.63		8,081,501.63
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	35,500.00		35,500.00		35,500.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,189,881.00		1,121,163.00		1,153,118.00
2. Unassigned/Unappropriated	9790	5,599,044.63		6,566,767.63		6,892,883.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,824,425.63		7,723,430.63		8,081,501.63

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,189,881.00		1,121,163.00		1,153,118.00
c. Unassigned/Unappropriated	9790	5,599,044.63		6,566,767.63		6,892,883.63
(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	74,611.72		74,611.72		74,611.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,863,537.35		7,762,542.35		8,120,613.35

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.

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,684,936.00	0.00%	1,684,936.00	0.00%	1,684,936.00
2. Federal Revenues	8100-8299	3,134,285.00	-62.65%	1,170,589.00	0.00%	1,170,589.00
3. Other State Revenues	8300-8599	2,296,575.00	-17.05%	1,905,073.00	-0.03%	1,904,583.00
4. Other Local Revenues	8600-8799	2,310,589.00	-3.14%	2,238,138.00	0.00%	2,238,138.00
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	7,881,971.00	3.00%	8,118,719.00	4.31%	8,468,949.00
6. Total (Sum lines A1 thru A5c)		17,308,356.00	-12.66%	15,117,455.00	2.31%	15,467,195.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,465,668.00		3,493,351.00
b. Step & Column Adjustment				69,313.00		69,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,630.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,465,668.00	0.80%	3,493,351.00	2.00%	3,563,218.00
2. Classified Salaries						
a. Base Salaries				3,076,406.00		3,065,304.00
b. Step & Column Adjustment				53,837.00		53,643.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(64,939.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,076,406.00	-0.36%	3,065,304.00	1.75%	3,118,947.00
3. Employee Benefits	3000-3999	4,027,232.00	2.13%	4,113,164.00	5.51%	4,339,884.00
4. Books and Supplies	4000-4999	3,105,070.00	-79.49%	637,005.00	0.00%	637,005.00
5. Services and Other Operating Expenditures	5000-5999	3,852,799.00	-11.51%	3,409,308.00	-0.01%	3,408,818.00
6. Capital Outlay	6000-6999	26,500.00	0.00%	26,500.00	0.00%	26,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	360,500.00	0.00%	360,500.00	0.00%	360,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,323.00	0.00%	12,323.00	0.00%	12,323.00
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)		17,926,498.00	-15.67%	15,117,455.00	2.31%	15,467,195.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(618,142.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		646,215.96		28,073.96		28,073.96
2. Ending Fund Balance (Sum lines C and D1)		28,073.96		28,073.96		28,073.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	28,074.43		28,074.43		28,074.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.47)		(0.47)		(0.47)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,073.96		28,073.96		28,073.96

Description	Object Codes	Projected Year Totals (Form 01I) (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.

Payroll reductions for one time restricted funds

Description	Object Codes	Projected Year Totals (Form 01I) (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	31,703,607.00	1.79%	32,271,700.00	1.63%	32,797,909.00
2. Federal Revenues	8100-8299	3,134,285.00	-62.65%	1,170,589.00	0.00%	1,170,589.00
3. Other State Revenues	8300-8599	2,887,168.00	-14.61%	2,465,216.00	-0.08%	2,463,226.00
4. Other Local Revenues	8600-8799	2,759,180.00	-14.34%	2,363,588.00	0.00%	2,363,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,484,240.00	-5.47%	38,271,093.00	1.37%	38,795,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,599,636.00		14,867,178.00
b. Step & Column Adjustment				309,172.00		297,344.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,630.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,599,636.00	1.83%	14,867,178.00	2.00%	15,164,522.00
2. Classified Salaries						
a. Base Salaries				5,745,848.00		5,784,633.00
b. Step & Column Adjustment				103,724.00		101,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(64,939.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,745,848.00	0.68%	5,784,633.00	1.75%	5,885,864.00
3. Employee Benefits	3000-3999	9,137,629.00	2.61%	9,375,816.00	7.11%	10,042,394.00
4. Books and Supplies	4000-4999	3,412,430.00	-72.33%	944,365.00	0.00%	944,365.00
5. Services and Other Operating Expenditures	5000-5999	5,806,769.00	-6.32%	5,439,723.00	0.00%	5,439,723.00
6. Capital Outlay	6000-6999	26,500.00	0.00%	26,500.00	0.00%	26,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	443,285.00	0.00%	443,285.00	0.00%	443,285.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,412.00)	0.00%	(9,412.00)	0.00%	(9,412.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		39,662,685.00	-5.78%	37,372,088.00	2.85%	38,437,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		821,555.00		899,005.00		358,071.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,030,944.59		6,852,499.59		7,751,504.59
2. Ending Fund Balance (Sum lines C and D1)		6,852,499.59		7,751,504.59		8,109,575.59
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	35,500.00		35,500.00		35,500.00
b. Restricted	9740	28,074.43		28,074.43		28,074.43
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,189,881.00		1,121,163.00		1,153,118.00
2. Unassigned/Unappropriated	9790	5,599,044.16		6,566,767.16		6,892,883.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,852,499.59		7,751,504.59		8,109,575.59

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,189,881.00		1,121,163.00		1,153,118.00
c. Unassigned/Unappropriated	9790	5,599,044.63		6,566,767.63		6,892,883.63
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.47)		(0.47)		(0.47)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	74,611.72		74,611.72		74,611.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,863,536.88		7,762,541.88		8,120,612.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.30%		20.77%		21.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,960.60		2,960.60		2,960.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		39,662,685.00		37,372,088.00		38,437,241.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		39,662,685.00		37,372,088.00		38,437,241.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,189,880.55		1,121,162.64		1,153,117.23
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)		1,189,880.55		1,121,162.64		1,153,117.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	2,976.00	2,960.60		
Charter School	0.00	0.00		
Total ADA	**2,976.00**	**2,960.60**	**-0.5%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	2,960.60	2,960.60		
Charter School				
Total ADA	**2,960.60**	**2,960.60**	**0.0%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,964.37	2,964.37		
Charter School				
Total ADA	**2,964.37**	**2,964.37**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	3,096	2,931		
Charter School				
Total Enrollment	**3,096**	**2,931**	**-5.3%**	**Not Met**
1st Subsequent Year (2021-22)				
District Regular	3,056	2,854		
Charter School				
Total Enrollment	**3,056**	**2,854**	**-6.6%**	**Not Met**
2nd Subsequent Year (2022-23)				
District Regular	3,016	2,786		
Charter School				
Total Enrollment	**3,016**	**2,786**	**-7.6%**	**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)

District had a demographics study performed that has resulted in increased declining enrollment

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	3,088	3,207	
Charter School			
Total ADA/Enrollment	**3,088**	**3,207**	**96.3%**
Second Prior Year (2018-19)			
District Regular	3,021	3,152	
Charter School			
Total ADA/Enrollment	**3,021**	**3,152**	**95.8%**
First Prior Year (2019-20)			
District Regular	2,961	3,136	
Charter School	0		
Total ADA/Enrollment	**2,961**	**3,136**	**94.4%**
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.0%**

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	2,961	2,931		
Charter School	0			
Total ADA/Enrollment	**2,961**	**2,931**	**101.0%**	**Not Met**
1st Subsequent Year (2021-22)				
District Regular	2,694	2,854		
Charter School				
Total ADA/Enrollment	**2,694**	**2,854**	**94.4%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,630	2,786		
Charter School				
Total ADA/Enrollment	**2,630**	**2,786**	**94.4%**	**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)

FY 2021 ADA will be identical to FY 1920 due to COVID and state law which is higher than actual enrollment

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) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	28,566,236.00	30,018,671.00	5.1%	Not Met
1st Subsequent Year (2021-22)	29,096,732.00	30,586,764.00	5.1%	Not Met
2nd Subsequent Year (2022-23)	29,641,022.00	31,112,973.00	5.0%	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)

Adopted Budget reflected a cut for LCFF and lower property tax projections. FY 2021 P1 taxes are significantly higher than what was projected at Adopted Budget

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	20,133,052.19	22,169,170.91	90.8%
Second Prior Year (2018-19)	19,940,485.32	22,115,932.59	90.2%
First Prior Year (2019-20)	20,122,036.66	22,449,608.22	89.6%
		Historical Average Ratio:	90.2%

	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):	**87.2% to 93.2%**	**87.2% to 93.2%**	**87.2% to 93.2%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2020-21)	18,913,807.00	21,236,187.00	89.1%	Met
1st Subsequent Year (2021-22)	19,355,808.00	21,754,633.00	89.0%	Met
2nd Subsequent Year (2022-23)	20,070,731.00	22,470,046.00	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	1,196,130.00	3,134,285.00	162.0%	Yes
1st Subsequent Year (2021-22)	1,196,130.00	1,170,589.00	-2.1%	No
2nd Subsequent Year (2022-23)	1,196,130.00	1,170,589.00	-2.1%	No

Explanation: (required if Yes)
Learning Loss Mitigation one time funds added for FY 2021 along with PY grant carryover and revised award estimates

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	2,522,267.00	2,887,168.00	14.5%	Yes
1st Subsequent Year (2021-22)	2,514,268.00	2,465,216.00	-2.0%	No
2nd Subsequent Year (2022-23)	2,506,052.00	2,463,226.00	-1.7%	No

Explanation: (required if Yes)
Learning Loss Mitigation one time funds added for FY 2021 along with PY grant carryover and revised award estimates

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	2,669,362.00	2,759,180.00	3.4%	No
1st Subsequent Year (2021-22)	2,668,367.00	2,363,588.00	-11.4%	Yes
2nd Subsequent Year (2022-23)	2,668,367.00	2,363,588.00	-11.4%	Yes

Explanation: (required if Yes)
FY 2021 has one time interest from TRAN and controller's office for repayment of ERAF taxes withheld of $323K

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	1,166,362.00	3,412,430.00	192.6%	Yes
1st Subsequent Year (2021-22)	939,711.00	944,365.00	0.5%	No
2nd Subsequent Year (2022-23)	937,568.00	944,365.00	0.7%	No

Explanation: (required if Yes)
FY 2021 has increased budgets for one time covid LLMF, PY carryovers and revised award estimates

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	5,551,685.00	5,806,769.00	4.6%	No
1st Subsequent Year (2021-22)	5,462,798.00	5,439,723.00	-0.4%	No
2nd Subsequent Year (2022-23)	5,462,798.00	5,439,723.00	-0.4%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	6,387,759.00	8,780,633.00	37.5%	Not Met
1st Subsequent Year (2021-22)	6,378,765.00	5,999,393.00	-5.9%	Not Met
2nd Subsequent Year (2022-23)	6,370,549.00	5,997,403.00	-5.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	6,718,047.00	9,219,199.00	37.2%	Not Met
1st Subsequent Year (2021-22)	6,402,509.00	6,384,088.00	-0.3%	Met
2nd Subsequent Year (2022-23)	6,400,366.00	6,384,088.00	-0.3%	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)
Learning Loss Mitigation one time funds added for FY 2021 along with PY grant carryover and revised award estimates

Explanation: Other State Revenue (linked from 6A if NOT met)
Learning Loss Mitigation one time funds added for FY 2021 along with PY grant carryover and revised award estimates

Explanation: Other Local Revenue (linked from 6A if NOT met)
FY 2021 has one time interest from TRAN and controller's office for repayment of ERAF taxes withheld of $323K

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)
FY 2021 has increased budgets for one time covid LLMF, PY carryovers and revised award estimates

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	1,172,560.80	1,753,066.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,874,533.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.3%	20.8%	21.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.8%**	**6.9%**	**7.0%**

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: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	1,439,697.00	21,736,187.00	N/A	Met
1st Subsequent Year (2021-22)	899,005.00	22,254,633.00	N/A	Met
2nd Subsequent Year (2022-23)	358,071.00	22,970,046.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	6,852,499.59	Met
1st Subsequent Year (2021-22)	7,751,504.59	Met
2nd Subsequent Year (2022-23)	8,109,575.59	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	5,366,044.55	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	2,961	2,961	2,961
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	39,662,685.00	37,372,088.00	38,437,241.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	39,662,685.00	37,372,088.00	38,437,241.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,189,880.55	1,121,162.64	1,153,117.23
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)**	**1,189,880.55**	**1,121,162.64**	**1,153,117.23**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,189,881.00	1,121,163.00	1,153,118.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,599,044.63	6,566,767.63	6,892,883.63
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)	(0.47)	(0.47)	(0.47)
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)	74,611.72	74,611.72	74,611.72
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)	6,863,536.88	7,762,541.88	8,120,612.88
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.30%	20.77%	21.13%
District's Reserve Standard (Section 10B, Line 7):	**1,189,880.55**	**1,121,162.64**	**1,153,117.23**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (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)	(8,235,833.00)	(7,881,971.00)	-4.3%	(353,862.00)	Met
1st Subsequent Year (2021-22)	(8,484,946.00)	(8,118,719.00)	-4.3%	(366,227.00)	Met
2nd Subsequent Year (2022-23)	(8,837,572.00)	(8,468,949.00)	-4.2%	(368,623.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2020-21)	332,544.00	500,000.00	50.4%	167,456.00	Not Met
1st Subsequent Year (2021-22)	332,544.00	500,000.00	50.4%	167,456.00	Not Met
2nd Subsequent Year (2022-23)	332,544.00	500,000.00	50.4%	167,456.00	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)

FD 13 is expected to have an increased need for support from the general 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 commitments[1] 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	FD 51	FD 51	89,071,540
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				89,071,540

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				
Certificates of Participation				
General Obligation Bonds	9,136,724	12,447,000	10,108,976	4,633,775
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	9,136,724	12,447,000	10,108,976	4,633,775
Has total annual payment increased over prior year (2019-20)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

GO bond debt is paid for from property tax collections

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): No

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

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)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
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)	0.00	0.00
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

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

3. Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
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? No

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

Certificated (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	150,000	

	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	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?	Yes	Yes	Yes
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	5.0%	5.0%	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
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	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?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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? No

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				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 60,000

	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	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?	Yes	Yes	Yes
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	5.0%	5.0%	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
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	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?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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? n/a

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				

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
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	5.0%	5.0%	5.0%

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?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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?	Yes	Yes	Yes
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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Officer
Jason Owens, Personnel and Pupil Services Director
CATEGORY: Information
ITEM TITLE: CUSD/CUTA Tentative Agreement

BACKGROUND INFORMATION

Cabrillo Unified School District and Cabrillo Unified Teachers Association have reached a tentative agreement which includes a proposal for a retroactive 3% salary increase for the 2019-2020 school year (retroactive to July 1, 2019) as well as an additional 3% salary increase for the 2020-2021 school year (effective July 1, 2020).

On October 15, 2020 and November 17, 2020, CUSD received new information about local San Mateo County taxes which indicated CUSD would be able to remain in Basic Aid status for the 2020-2021 school year rather than revert to LCFF status (and therefore not be subject to the lower funding levels contained in the state budget). This “flip” in funding status is due to a combination of events: 1) a spike in local property taxes and 2) a decline in enrollment. Consequently, CUSD now anticipates a positive ending fund balance for the third out year (2022-2023), and it is anticipated that the District will now be able to retain its Basic Aid funding status.

Based on this new and unanticipated information, CUSD is now able to propose employee compensation increases while maintaining its fiscal integrity as required by state law and as advised by the San Mateo County Office of Education. CUSD has stated throughout the negotiations process that it would propose to increase salaries when it could do so responsibly in both short and long terms. Thus, CUSD and CUTA have negotiated and reached a tentative agreement that aligns our collective interest in providing increased compensation for our hard-working employees while also securing our financial sustainability going forward.

Staff is in the process of presenting AB 1200 documentation for SMCOE approval. Final approval of this agreement will be presented as a recommendation to the Board when SMCOE allows us to do so.

FISCAL ANALYSIS

Three percent (3%) salary increase for the 2019-2020 school year (retroactive to July 1, 2019) as well as an additional three percent (3%) salary increase for the 2020-2021 school year (effective July 1, 2020).

RECOMMENDATION

Receive information on the Tentative Agreement between CUSD and CUTA.

Tentative Agreement Between
Cabrillo Unified School District and
Cabrillo Unified Teachers
Association

For the 2019-2020 and 2020-2021 School Years

The District and the Association agree the provisions of the 2019-2020 negotiated Agreement shall remain in full force and effect except as specifically provided below. All attached tentative agreements are incorporated into this Tentative Agreement by reference.

Article 2 Compensation

2.1 2019-2020 and 2020-2021 SalarySchedules
2.1.1 2019-2020:The salary schedule for the 2018-2019 school year (Appendix A.2) shall be increased by three percent (3%) retroactive to July 1,2019.
2.1.2 2020-2021:The salary schedule for the 2019-2020 school year (Appendix A.2) shall be increased by three percent (3%) retroactive to July 1,2020.
2.7.4 Hourly Rate: The hourly rate shall be computed on the basis of Appendix A.1. ($35.84). This hourly rate shall be effective prospectively as soon as practicable following ratification by both parties.

Article 11 Organizational Security– Tentative Agreement (TA) 2/13/2019
This TA includes the elimination of current Article 21 (Fair Share/Agency Fee).

Article 12 Teaching Hours

12.6 Incorporate 12/16/15 MOU on Collaboration Time -TA 3/26/19
12.6.3.3.1 Incorporate definition of Designated Collaboration Time from Letter of 12/16/15 –TA 3/26/2019

Article 23 Duration and Reopeners

23.1 Duration: The term of the 2016-2019 Agreement shall be reformed to provide a new term of July 1, 2019 through June 30, 2021.
23.2.5 On or before March 1, 2021, the parties shall submit initial proposals for a successor negotiated agreement to begin on 2021-2022. The parties agree that, in addition to any other proposals introduced at these negotiations, the following "carryover" subjects will bediscussed:

- Evaluation Review/Revision CommitteeMOU
- Impacts of Full-DayKindergarten
- Instructional Periods at MiddleSchool

Dated:_____ Dated:_____

FortheDistrict:_____ For theAssociation:_____

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Kimberly Hines
Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Jesus Contreras, Chief Business Official
CATEGORY: Public Hearing/Action
ITEM TITLE: Public Hearing and Adoption of the Budget Overview for Parents

BACKGROUND INFORMATION

Education Code (EC) Section 42130 requires each school district to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents in conjunction with the LCAP by July 1 of each year. Senate Bill (SB) 98 added EC Section 43509, which changed the adoption date for the Budget Overview for Parents for the 2020-21 school year. For 2020-21, local governing boards are required to hold a public hearing, adopt, and submit the Budget Overview for Parents in conjunction with the district's First Interim Budget Report. Thus, upon Board approval, Cabrillo Unified is required to submit the 2020-21 First Interim Financial Report and Budget Overview for Parents to the San Mateo County Office of Education (SMCOE) no later than Tuesday, December 15, 2020.

The Budget Overview for Parents Report will be uploaded on Tuesday.

FISCAL ANALYSIS

The Budget Overview for Parents will reflect the 2020-21 State and Federal funds which comprise the General Fund.

RECOMMENDATION

Approve the Budget Overview for Parents.

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NOTICE OF PUBLIC HEARING ON CABRILLO UNIFIED SCHOOL DISTRICT BUDGET OVERVIEW FOR PARENTS

(Education Code 52064.1 and 43509)

NOTICE IS HEREBY GIVEN that in accordance with Education Code 52064.1 and 43509, the Governing Board ("Board") of the Cabrillo Unified School District ("District"), will be presented for approval, the *"Budget Overview for Parents."*

The time and place set for public hearing on the intention of the Board to consider approval of the *"Budget Overview for Parents"* is Tuesday, December 8, 2020 at 7:00 p.m., or as soon thereafter as practicable, via Teleconference. At the meeting, the Board will hold a public hearing on and consider approval of the *"Budget Overview for Parents."* The Board will also hear the testimony of all interested persons for or against the proposed *"Budget Overview for Parents."*

Agenda containing teleconference link will be available on

Friday, December 4, 2020

Agenda will be available on our website,

Governing Board of Cabrillo Unified School District

If you have any questions, please contact:
J Jesús Contreras
Chief Business Officer
contrerasj@cabrillo.k12.ca.us

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Cabrillo Unified School District

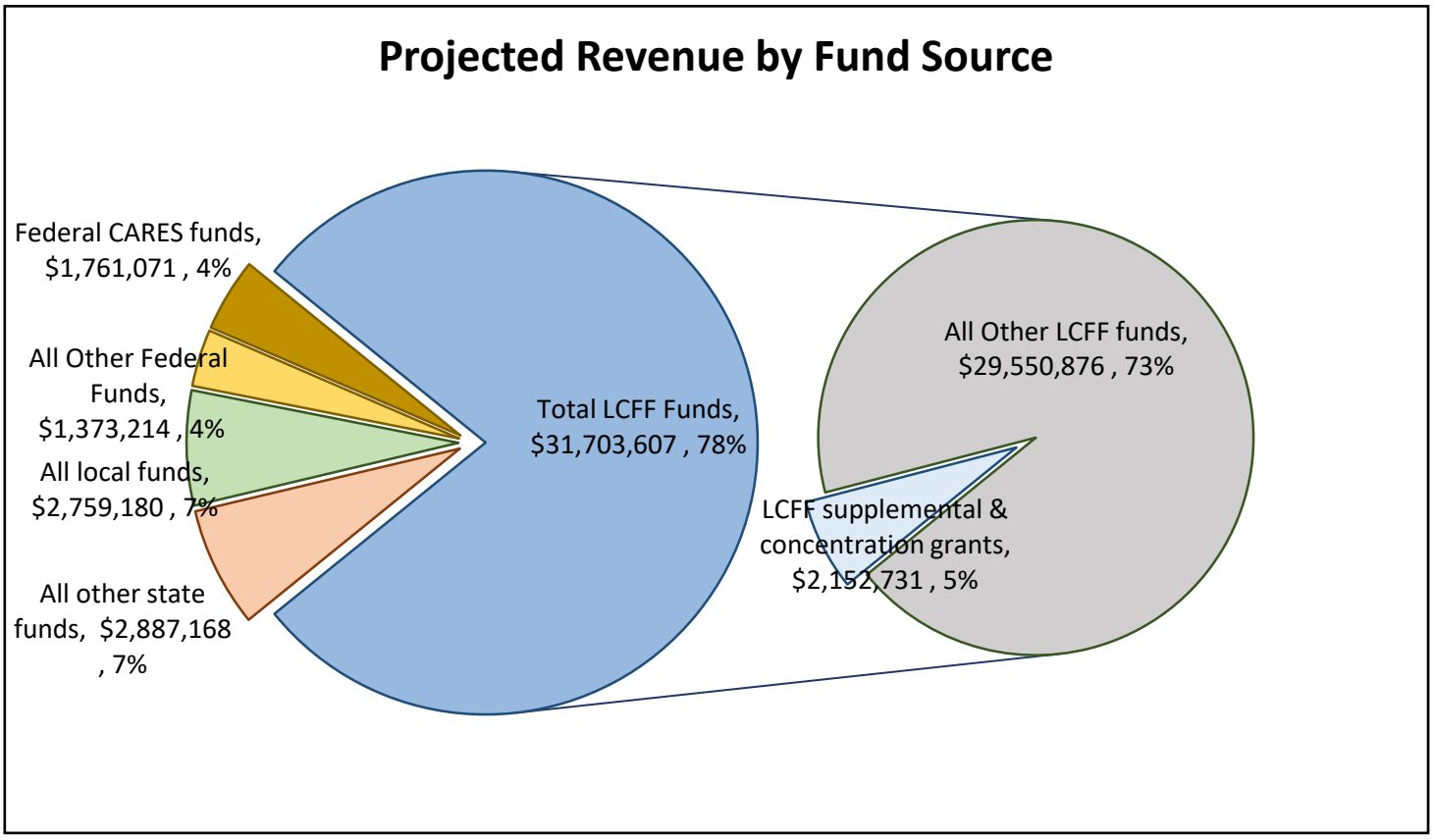
CDS Code: 41 68890 0000000

School Year: 2020-2021

LEA contact information: J Jesus Contreras (650) 712-7135 contrerasj@cabrillo.k12.ca.us

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

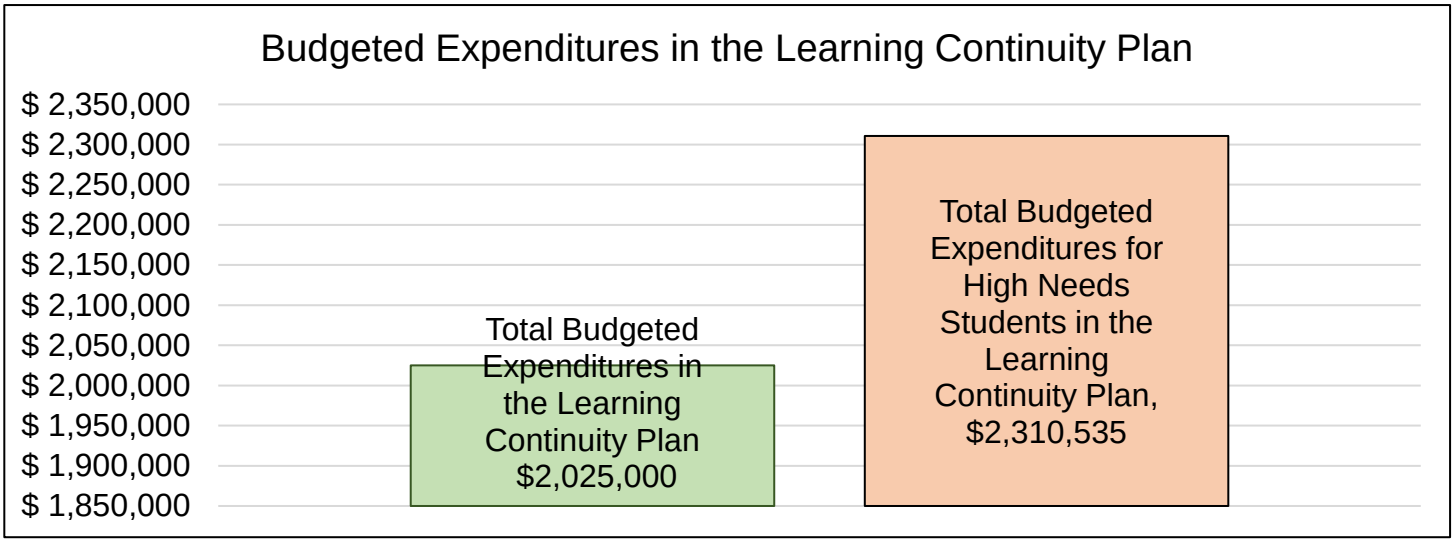


This chart shows the total general purpose revenue Cabrillo Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Cabrillo Unified School District is $40,484,240.00, of which $31,703,607.00 is Local Control Funding Formula (LCFF) funds, $2,887,168.00 is other state funds, $2,759,180.00 is local funds, and $3,134,285.00 is federal funds. Of the $3,134,285.00 in federal funds, $1,761,071.00 are federal CARES Act funds. Of the $31,703,607.00 in LCFF Funds, $2,152,731.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to desribe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Cabrillo Unified School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021and how much of the total is tied to increasing or improving services for high needs students.

Cabrillo Unified School District plans to spend $39,162,685.00 for the 2020-2021 school year. Of that amount, $2,025,000.00 is tied to actions/services in the Learning Continuity Plan and $37,137,685.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

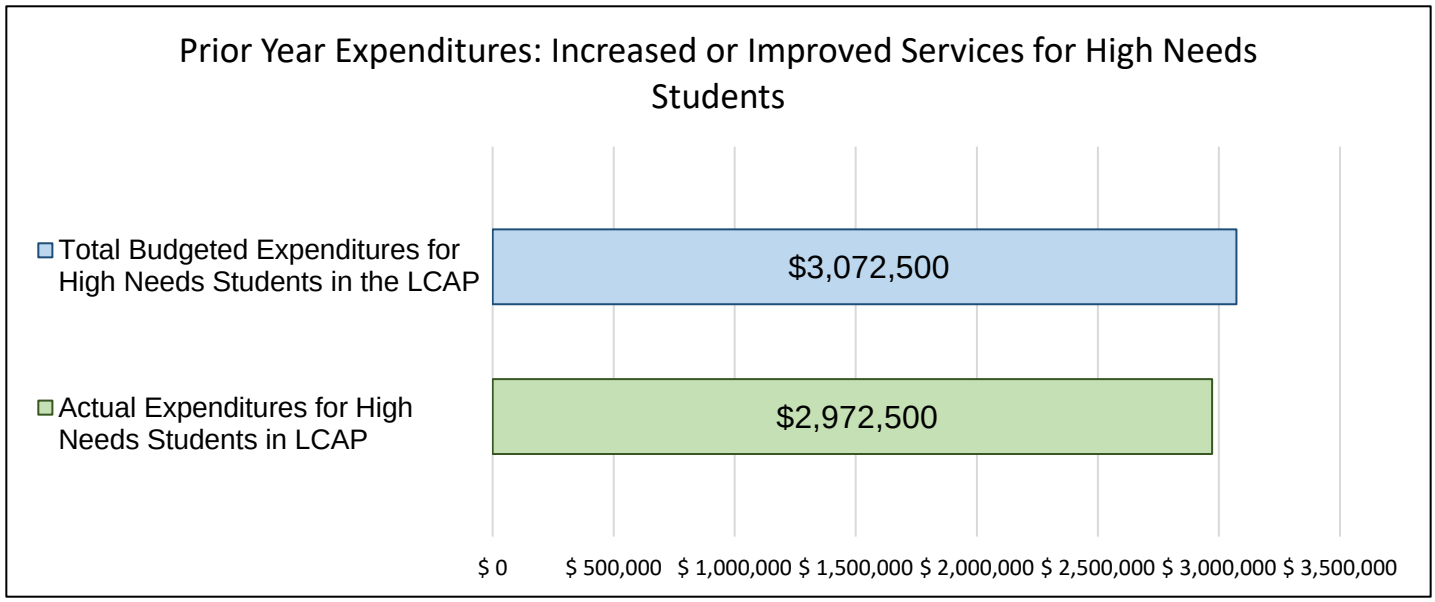
General Fund Expenditures not in the Learning Continuity Plan include the regular staff salaries and the general operation of the District.

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Cabrillo Unified School District is projecting it will receive $2,152,731.00 based on the enrollment of foster youth, English learner, and low-income students. Cabrillo Unified School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Cabrillo Unified School District plans to spend $2,310,535.00 towards meeting this requirement, as described in the Learning Continuity Plan.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Cabrillo Unified School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Cabrillo Unified School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Cabrillo Unified School District's LCAP budgeted $3,072,500.00 for planned actions to increase or improve services for high needs students. Cabrillo Unified School District actually spent $2,972,500.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of $100,000.00 had the following impact on Cabrillo Unified School District's ability to increase or improve services for high needs students:

Due to current COVID1-9 pandemic, we were unable to provide summer school for stuidents and professional development opportunites for staff.

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: J Jesus Contreras, Chief Business Official
CATEGORY: Action
ITEM TITLE: Approval of the Purchase of Modular Portable Classrooms at Hatch Elementary to House the CUSD Early Education Program

BACKGROUND INFORMATION

The Cabrillo Unified School District leased six modular classrooms to house the Hatch Elementary School Kindergarten classrooms during the construction of the new Kindergarten complex. Upon the completion of the project, the district could return the portable classrooms to Class Leasing or purchase the classrooms to house the CUSD Early Education Center.

REPORT/ PROPOSAL

If CUSD chooses to return the portable classrooms, this would cost CUSD nearly the same ($255,000) as the price it would cost to purchase them ($274,690.20). Staff recommends the purchase of these modular classrooms to turn a district liability into an asset and provide the facilities to serve pre-school students in an Early Education Program. At our last Board meeting, the Board received information about a grant we received of almost $1 million dollars to expand our pre-school services in order to help realize our goal of increased school readiness, early literacy, and Big Lift activities that will also provide for the evidence-based best practice of increased inclusion of students with Individual Education Programs receiving Special Education services. Purchase of the portable classrooms would provide facilities that are owned by CUSD to be used for that goal.

FISCAL ANALYSIS

Bond Fund will cover this expense.

Cost of returning the buildings:

Disassemble, pick-up, and transport	$95,000
Disconnect from electrical, sewer systems	$100,000
Grading, paving, and facing after removal	$60,000
Estimated Total	**$255,000.00**
Cost to Purchase	**$277,076.40**

RECOMMENDATION

Approve as submitted.

QUOTATION

October 13, 2020

Class Leasing
1320 W. Oleander Ave, Perris, CA 92571

Lori Whittington
Vice President of Sales
Lori@classleasing.net
Ofc: 951.943.1908
Cell: 951.293.1589

District: Cabrillo Unified School District
498 Kelly Ave.
Half Moon Bay, CA 94019

Attn: James Crawford
Email: jcrawfordconsult@gmail.com
Phone: (408) 410-5983

Site Location: Hatch Elementary School
490 Miramontes Ave.
Half Moon Bay, CA 94109

Site Contact: James Crawford
Email: jcrawfordconsult@gmail.com
Phone: (408) 410-5983

DESCRIPTION (Sale Pricing)

	Description	Qty.	UOM	Unit Price	Total Charge
A)	24' X 40' Classroom, DSA approved, Purchase off Lease, AS IS Sale	6	EA.	$ 45,781.70	$ 274,690.20
				Sub-Total - Sale:	**$ 274,690.20**

MOBILIZATION (One-Time Charges)

	Description	Qty.	UOM	Unit Price	Total Charge
E)	Existing portable buildings onsite	0		Not Applicable	Not Applicable
				Sub-Total - Mobilization:	**$ -**
				TOTAL CONTRACT:	**$ 274,690.20**

Pricing: This proposal is good for 30-days.

Delivery: Classrooms are existing onsite at Hatch Elementary School.

Special Notes: Lease ends upon receipt of payment in full. This proposal is for a "Purchase Off Rent" of existing classrooms Lease 910.

EXCLUSIONS

THIS PROPOSAL DOES NOT INCLUDE ANY OF THE FOLLOWING

1. Engineering beyond Class Leasing DSA (Division of State Architect) Modular Engineering
2. If a DSA 1-MR is required (two reviews) is billed at $2,200.00
3. If shop rebar drawing review is required this is billed at $856.00 for (four hours)
4. If site is "High Seismic" the upgrade from a "Low Seismic" building to "High Seismic" is at an additional charge at time of change
5. Installation is at prevailing wages; PSA and PLA is excluded
6. Packages for State Modular Certification; unless stated otherwise herein.
7. Services, manifolds, conduits, panels, meters, disconnects, connections, etc. to site electrical or gas services; unless stated otherwise herein
8. Delivery and Installation (buildings exist onsite)
9. Any voice, security, notification, fire alarm or fire suppressions systems; unless stated otherwise herein
10. FFE, signage, HVAC testing and balancing, condensation drains, etc.; unless stated otherwise herein
11. Seismic separation (6" common wall foundation), option is available at an additional charge.
12. DSA site project approvals
13. Building permit submittal, and final site & building approval
14. Fire sprinklers, fire rating, or fire alarms
15. Concrete foundation
16. City permits, escorts, pilot cars
17. Transition of ramp toe to grade; ramps are fixed at 11' feet in length, transition to grade by District
18. Soundboard interior walls, unless otherwise noted herein
19. On site inspections
20. Connection of site utilities, FA & low voltage systems
21. Extraordinary cost related to rad closure or specialty moving permits, access, and transportation
22. Class Leasing is not responsible for STC ratings, unless specifically stated.
23. Class Leasing is not responsible for delays with the coastal commission, air pollution, FAA permits and restrictions
24. Pricing for proposal common wall foundation is based upon a required level site, assuming tolerances, as
25. Additional ramp and/or handrail extension beyond what is quoted above. Option is available at an additional charge
26. Security screens or security doors
27. Handling of, mitigation, or remediation of any hazardous materials
28. Tenant improvements, maintenance, paint, ramp, building upgrades are excluded
29. Anything not specifically included is excluded

REFERENCE DOCUMENTS

Building Drawing No.	N/A	Class Leasing Standard Sale Agreement & Proposal
Building Specifications/PC Dated:	N/A	Cabrillo Unified School District Purchase Order
RFP Documents:	N/A	

ACCEPTANCE & ACKNOWLEDGEMENTS

This proposal is subject to Class Leasing, LLC, herein known as "Class Leasing" credit approval of Customer. Equipment is subject to availability. By signing below, customer accepts the terms of this proposal including prices, specifications and referenced documentation, and instructs Class Leasing to make appropriate arrangements for the preparation and manufacturer of the Equipment identified herein and agrees that such signature constitutes customer's acceptance of and agreement to the Class Leasing Sales Agreement. Such sale, and the customer's agreement thereto, is subject to Class Leasing's standard terms and conditions that are incorporated by reference herein. Customer may request a copy of the terms and conditions from Class Leasing. No alterations, additions, exceptions, or changes to any Proposal or Agreement made by Customer shall be effective against Class Leasing, whether made hereon, contained in any printed form of Sale or elsewhere, unless accepted in writing by Class Leasing. Any customer purchase order or other customer-provided document purporting to replace, supersede or supplement the terms and conditions of the Class Leasing Sale Agreement shall carry no force or effect except as an instrument of billing.

CLASS LEASING, LLC

Signature: *Lori Whittington*

Name: Lori Whittington

Title: Vice President of Sales

Date: October 29, 2020

CUSTOMER

Signature:

Name:

Title:

Date:

CABRILLO UNIFIED SCHOOL DISTRICT

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MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Action
ITEM TITLE: Approval of Amendment to February 23, 2015 Memorandum of Understanding Between Cabrillo Unified School District and the Coastside Tennis Association

BACKGROUND INFORMATION

Cabrillo Unified School District have partnered for years with Coastside Tennis Association (CTA) to provide use of the Half Moon Bay High School tennis courts to CTA members in exchange for capital improvements and maintenance provided annually by CTA. Last year CUSD leaders began the process of reviewing the CUSD-CTA Memorandum of Understanding to align interests of both parties and update our agreement.

REPORT/PROPOSAL

Tonight staff present a new Amendment to the Memorandum of Understanding with CTA for Board approval. CUSD staff appreciate CTA's efforts to document the contribution of $12,000 annually to CUSD in exchange for CTA's use of the tennis courts. This contribution is intended as a way for CUSD to help maintain tennis courts at Half Moon Bay High School, and the Amendment to the 2015 MOU reflects discussions between CUSD leaders, HMBHS Principal John Nazar, and leaders of Coastside Tennis Association.

FISCAL ANALYSIS

There is no financial impact to the General Fund. $12,000 annually will now be guaranteed as a contribution from CTA to CUSD as part of the terms of the Amendment to the 2015 MOU between CUSD and CTA.

RECOMMENDATION

Approve as submitted.

AMENDMENT TO FEBRUARY 23, 2015 MEMORANDUM OF UNDERSTANDING BETWEEN CABRILLO UNIFIED SCHOOL DISTRICT AND THE COASTSIDE TENNIS ASSOCIATION

WHEREAS, the parties hereto have mutual goals of making the tennis court facility located at Half Moon Bay High School ("HMB HS"), Lewis Foster Drive, City of Half Moon Bay available for greater Coastside community use and ensure the facility is properly maintained, and

WHEREAS, the Coastside Tennis Association's goals are to provide, facilitate and coordinate opportunities for its members and the community to play tennis on the Half Moon Bay Coastside, and

WHEREAS, to accomplish these goals, the Coastside Tennis Association sponsors various NorCal USTA league teams and youth tennis programs, produces tennis events and offers affordable lessons for the public, and ensures the HMB HS tennis courts are maintained and safe for play, and

WHEREAS, the Coastside Tennis Association and the Cabrillo Unified School District have had a strong and continuous partnership for over ten years, and

WHEREAS, in 2011 and a revision in 2015, the Coastside Tennis Association and the Cabrillo Unified School District signed a Memorandum of Understanding to document the understanding and agreement of the Parties for the usage and management by the CTA of the HMB HS tennis courts, and

WHEREAS, CUSD has made a significant capital investment in 2019 to upgrade the HMB HS tennis facility resulting in extending the life of the tennis courts for many years to come, and

WHEREAS, CUSD court activities will always have highest priority over any other activities, and

WHEREAS, the Coastside Tennis Association has contributed over $150,000 and countless volunteer hours toward the maintenance of the HMB HS tennis courts and support of tennis activities for the community, and

WHEREAS, the Coastside Tennis Association and the Cabrillo Unified School District believe amendments are now in order to best suit the common goals of both parties and to ensure that CUSD receives adequate financial compensation for access and use of the courts by the greater community through the efforts of the CTA, and

WHEREAS, the Coastside Tennis Association and the Cabrillo Unified School District have worked together over the past year and a half to agree to these amended terms to ensure financial sustainability for the maintenance and operation of the HMB HS courts,

The CUSD and CTA agree to the following amended sections of the MOU executed between the parties on 2/23/2015.

Section 3. Tennis Court Maintenance shall be replaced by the following:

3. <u>TENNIS COURT MAINTENANCE</u>: The CTA President or his/her respective designee shall prepare an annual tennis facility maintenance budget and schedule for the use of the tennis facility and make available upon request to the District Superintendent or his/her designee for the district's review, input and approval. During the year, there may be additional maintenance items that occur or are brought to the attention of CTA by CUSD. These items may be added to the maintenance budget and costs will be covered by CTA. During the year, CTA staff/labor may identify additional maintenance outside the scope of the budget. These new items must be reviewed and approved by CUSD.

Section 4. Operational Costs shall be replaced by the following:

4. Operational Costs: When the annual maintenance budget (Section 3 above) is approved, CTA will execute the approved maintenance activities at CTA expense. At the end of calendar year, the CTA shall provide CUSD total compensation in the amount of $12,000 for the use of the courts. CTA's approved maintenance costs during the year shall be offset against the $12,000 annual total compensation to CUSD, with any remaining amounts delivered as cash. If approved maintenance costs exceed $12,000 over the calendar year, the remainder is the responsibility of CTA, unless agreed by both parties.

"Operational Costs" shall mean:

a) Supplies necessary to maintain the courts: light replacement, brooms, squeegees, cleaning materials and equipment, trash cans, nets, wind screens, signage, portable bathroom, etc.

b) Repair and maintenance actions such as court washing, court blowing, court infrastructure repair, weed removal / tree trimming, etc. needed to maintain the operation of the tennis facility. All repair and maintenance work shall be authorized in advance by the District, and all repairs shall become the property of the District.

Section 5. Tennis Facility Capital Improvements shall be replaced by the following:

5. TENNIS FACILITY CAPITAL IMPROVEMENTS: Capital improvement is defined as any enhancement to the tennis court facility which improves a building or site. This includes purchase of new equipment, structures and/or replacement of obsolete buildings/ structures / equipment, and landscaping upgrades but does not include general repair and maintenance items.

Capital improvements shall be planned jointly and must be approved jointly. Financing of capital improvements shall be decided on a case-by-case basis. The parties shall endeavor to take advantage of joint grant applications for funds for capital improvements.

Cabrillo Unified School District	Coastside Tennis Association
Superintendent	Association Treasurer
Date:	Date: 11/9/20

USE AGREEMENT BETWEEN THE COASTSIDE TENNIS ASSOCIATION AND CABRILLO UNIFIED SCHOOL DISTRICT FOR THE TENNIS COURT FACILITY LOCATED AT HALF MOON BAY HIGH SCHOOL

THIS AGREEMENT, made and entered into this 24th day of February, 2015, by and between the COASTSIDE TENNIS ASSOCIATION, a non-profit 501(c)(3) organization, hereinafter called "CTA" and the CABRILLO UNIFIED SCHOOL DISTRICT, hereinafter called "District".

WITNESSETH:

WHEREAS, the parties hereto have mutual goals of making the tennis court facility located at Half Moon Bay High School, Lewis Foster Drive, City of Half Moon Bay available for greater Coastside community use; and ensure the facility is properly maintained.

WHEREAS, the public interest, convenience, and necessity will be served thereby;

NOW, THEREFORE, said parties, acting by and through their respective governing bodies, do hereby mutually covenant, promise, and agree, pursuant to the authorization herein above referred to, as follows:

1. **USE OF THE TENNIS COURTS:** Starting from the Agreement date above, CTA and its members shall have the right of access to the tennis courts located at Half Moon Bay High School, Half Moon Bay, California, for recreational purposes under the following terms and conditions:

(A) During school hours. However, the District shall retain priority use of the tennis courts during school hours on all days when school is in session during the months of August through June, inclusive, and on non-school days when school sanctioned events requiring use of the tennis courts (e.g. Cougar Tennis Team practices) have been scheduled.

(B) For purposes herein, "school hours" shall mean the hours between 7:30 am and 3:00 pm Monday through Friday, inclusive, except when there are scheduled programs or activities extending beyond the designated school day, in which case the school day shall be co-extensive with the activity.

(C) During school hours, members of the CTA using the tennis courts shall check-in to the school office prior to use and shall check-out prior to leaving the campus. To ensure CTA members are the only public using the courts during school hours, the CTA shall provide the school with an updated list of current CTA members in January and August of each school year.

(D) During non-school hours.

(E)The CTA President and Half Moon Bay High School Principal or their respective designees shall meet as necessary to prepare a schedule for District / High School and CTA events / activities / leagues / tournaments / lessons, etc. (including CTA members who are private instructors and Boys & Girls Club Rec) for use of the tennis courts in order to ensure that CTA's use of the facilities does not conflict with District's use for school purposes.

2. **OPERATIONAL RESPONSIBILITY**: The CTA will be responsible for taking the lead role for court usage including but not limited to court reservation/scheduling, setting the reservation schedule, determining and collecting fees to be paid and other requirements; determining and posting facility rules/regulations/guidelines for users to follow.

CTA shall comply with all of the rules, regulations and the safe use pertaining to school property. The parties shall comply with all other applicable policies that have been adopted by the District. District shall provide CTA with a copy of all applicable policies and shall notify CTA of any changes in applicable policies.

3. **TENNIS COURT MAINTENANCE**: The CTA President or his/her respective designee shall also prepare an annual tennis facility maintenance budget for the use of the tennis facility and make available upon request to the District Superintendent or his/her designee for the district's review and input. Although CTA staff/labor shall endeavor to properly maintain the tennis facility and provide a safe use environment, the CTA, its members and Board members accept no responsibility, legal or otherwise for any incident or event resulting in physical or financial harm to anyone using the tennis facility at any time.

4. **OPERATIONAL COSTS:** At the time the annual maintenance budget (Section 3 above) is prepared, the CTA President and District Superintendent and/or their designees shall determine how the CTA and District shall fund the actual costs of operating the tennis court facility (operational costs).

"Operational Costs" shall mean:

a) Supplies: light replacement, brooms, squeegees, cleaning materials and equipment, trash cans, nets, wind screens, signage, portable bathroom, etc.

b) Metered costs for electrical for the lights.

c) Repairs needed to maintain the operation of the tennis facility. These repair items shall not exceed $5,000 per repair item. All repair items that exceed said amount shall, in the first instance, be mutually approved in writing by the CTA President and the District Superintendent or their designees. However, the District reserves the right to make any repair to the tennis facility without written approval of the CTA and then shall be fully responsible for the cost of said

repair. In this instance, the District shall notify the CTA of its decision to make a repair and provide a timeline for said repairs to be completed. All repair work shall be authorized in advance by the District, and all repairs shall become the property of the District.

5. **TENNIS FACILITY CAPITAL IMPROVEMENTS:** Capital improvement is defined as any enhancement to the tennis court facility which improves building or site that exceeds $5,000. This includes purchase of new equipment and/or replacement of obsolete buildings/equipment but does not include repair items that do not exceed $5,000 per item.

When the cost of capital improvements are shared, they shall be planned jointly, and must be approved jointly. Financing of capital improvements shall be decided on a case-by-case basis. The parties shall endeavor to take advantage of joint grant applications for funds for capital improvements. The District reserves the right to make capital improvements at its cost without CTA approval.

6. **FEE STRUCTURE:** CTA and/or District reserve the right to assess fees for use of the tennis court facilities. CTA will take the lead to determine a fee schedule as part of Section 2 above for approved users who may schedule/reserve the use of the courts/facility.

7. **INSURANCE:** At all times during the term of this Agreement, CTA shall procure and maintain a comprehensive commercially available liability policy insuring CTA against liability incident to the use of the tennis facility. The policy shall name the District as an additionally insured party. The limit of such insurance shall not be less than $1,000,000 per occurrence, $2,000,000 annual aggregate, covering all claims for death, personal injury, and property damage arising out of a single occurrence.

8. **TERM OF AGREEMENT AND REVIEW:** This agreement shall become effective on the date set forth above, and shall continue in effect until one or both parties exercise their right to terminate or amend the agreement.

The parties may choose to agree to review and amend all terms, conditions, covenants, promises and responsibilities of the Agreement at any time.

If either party wishes to terminate this Agreement, said agreement shall be terminated upon service of written notice to the other party ninety (90) days in advance thereof.

9. **TRANSFER OF INTEREST:** Neither party may sublease, assign or otherwise transfer its interest, or any interest whatsoever in this Agreement without the written consent of the other party.

10. **DISPUTE RESOLUTION;** Any controversy or claim arising out of or related to this agreement, or the breach thereof, shall initially be submitted to mediation. In the event the parties cannot agree upon a mediator, the Peninsula Conflict Resolution Center shall be requested to appoint a mediator. The costs of mediation shall be borne equally by the parties. No party shall commence litigation under this Agreement without first having submitted the dispute to mediation.

11. **NOTICES:** All notices and demands shall be given in writing, either by personal service or by registered or certified mail, postage prepaid and return receipt requested, and shall be considered received when personally delivered or on the date appearing on the return receipt or if the return receipt is not retuned, within 48 hours after the notice is deposited in the United States mail. Notices shall be delivered or addressed as follows:

District: **Cabrillo Unified School District**
498 Kelly Avenue
Half Moon Bay, CA 94019
Attention: Superintendent

CTC: **Coastside Tennis Association**
P.O. Box 2412
El Granada, CA 94018
Attention: Association President

Either party by giving notice to the other party as required herein may change the above address, which change shall be effective as of the date the other party receives notice thereon, or 48 hours after the change of address is deposited in the United States mail, whichever is earlier.

11. **ADMINISTRATION:** The administration of this Agreement shall be the responsibility of the District Superintendent and the CTA President.

IN WITNESS THEREOF, the governing bodies of the parties have duly authorized the officials below to execute this Agreement.

Cabrillo Unified School District

[redacted]

Superintendent

Date: February 23, 2015

Coastside Tennis Association

[redacted]

Association President

Date: 2/27/15

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Sean McPhetridge, Ed.D.

GOVERNING BOARD
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Sophia Layne
Freya McCamant

MEMORANDUM

MEETING DATE: December 8, 2020
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Action
ITEM TITLE: Approval of Board Bylaw 9250 Remuneration, Reimbursement, and Other Benefits Update

BACKGROUND INFORMATION

The Cabrillo Unified School District Board of Education has historically reviewed Board Bylaw 9250: Compensation, Reimbursement, and Other Benefits during the course of the annual organizational meeting. Education Code 35120 stipulates that the Governing Board may designate an amount of up to $240 per month as compensation for Board service. Districts also have the option of providing health and welfare benefits to Board members pursuant to Government Code §53205. The Governing Board of the Cabrillo Unified School District has historically elected to forgo compensation for Board service. The Board included this decision in its current Board Bylaw 9520. The relevant section of this Bylaw is cited below.

Current Board Bylaw 9250: Compensation, Reimbursement, and Other Benefits states, “The Governing Board views Board service as a voluntary contribution to the Community and elects not to receive the compensation to which it is entitled by law.” The current policy also states, “Governing Board members may participate in the health and welfare benefits program provided for district employees. Board members who elect to participate shall pay the full cost of coverage.”

REPORT/PROPOSAL

Staff recommends that the Board complete its annual review of Board Bylaw 9250: Compensation, Reimbursement, and Other Benefits in preparation for the annual organizational meeting. If consensus is reached and there is no interest in changing the current policy regarding compensation, no action is required. If a majority of the Governing Board determines to modify current language in any manner, formal action would be required with a vote by the Governing Board. The CSBA model policy language and its options are now provided here for Board review and discussion.

FINANCIAL IMPACT

Should Board members choose to forego payment, there will be no financial impact. If any Board member elects to receive compensation as allowed under Education Code, then the resulting cost would be $240 per month per Board member electing to receive compensation for their service.

RECOMMENDATION

Complete the review of Board Bylaw 9250 as it pertains to Compensation, Reimbursement, and Other Benefits; with Board action, individuals who choose to do so may elect to receive compensation of $240 monthly for service as members of the Governing Board, as allowed by California Education Code.

Cabrillo USD

Board Bylaw

Remuneration, Reimbursement And Other Benefits

BB 9250
Board Bylaws

Compensation

Note: Education Code 35120 authorizes Governing Board members to receive compensation for their services, with a maximum amount prescribed based on the district's average daily attendance (ADA) for the prior school year.

Note: The district should select the appropriate option below. If the Board selects Option 1, it may, at its discretion, revise the paragraph to reflect the maximum amount applicable to its ADA. If the Board elects to receive less than the maximum amount provided in law, it should select Option 2 and specify the amount.

OPTION 1: Each member of the Governing Board may receive the maximum monthly compensation as provided for in Education Code 35120.

OPTION 2: Each member of the Governing Board may receive a monthly compensation of $ 240.00. (Education Code 35120)

OPTION 3: The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Note: The remainder of this section is for use by districts that selected Option 1 or 2 above.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

Note: Pursuant to Education Code 35120, the Board may adopt a resolution authorizing a Board member to be compensated for meetings he/she missed under specified circumstances. See the accompanying exhibit for a sample resolution.

A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

(cf. 9150 - Student Board Members)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

(cf. 1160 - Political Processes)
(cf. 3100 - Budget)
(cf. 3350 - Travel Expenses)
(cf. 3513.1 - Cellular Phone Reimbursement)

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Health and Welfare Benefits for Current Board Members

Board members may participate in the health and welfare benefits program provided for district employees.

(cf. 4154/4254/4354 - Health and Welfare Benefits)

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Board members who elect to participate shall pay the full cost of premiums.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the

health plan.

Legal Reference:

EDUCATION CODE
33050-33053 General waiver authority
33362-33363 Reimbursement of expenses for attendance at workshops
35012 Board members; number, election and term
35044 Payment of traveling expenses of representatives of board
35120 Compensation for services as member of governing board
35172 Promotional activities
44038 Cash deposits for transportation purchased on credit
FAMILY CODE
297-297.5 Rights, protections and benefits under law; registered domestic partners
GOVERNMENT CODE
8314 Use of public resources
20322 Elective officers; election to become member
20420-20445 Membership in Public Employees' Retirement System; definition of safety employees
53200-53209 Group insurance
54952.3 Simultaneous or serial meetings; announcement of compensation
HEALTH AND SAFETY CODE
1373 Health services plan, coverage for dependent children
INSURANCE CODE
10277-10278 Group and individual health insurance, coverage for dependent children
UNITED STATES CODE, TITLE 26
403 Tax-sheltered annuities
UNITED STATES CODE, TITLE 42
18011 Right to maintain existing health coverage
CODE OF FEDERAL REGULATIONS, TITLE 26
1.403(b)-2 Tax-sheltered annuities, definition of employee
COURT DECISIONS
Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598
Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578
ATTORNEY GENERAL OPINIONS
91 Ops.Cal.Atty.Gen. 37 (2008)
83 Ops.Cal.Atty.Gen. 124 (2000)

Management Resources:

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS
Sample Expense and Use of Public Resources Policy Statement, January 2006
INTERNAL REVENUE SERVICE PUBLICATIONS
Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. February 2013
WEB SITES
CSBA: http://www.csba.org
Institute for Local Government: http://www.ca-ilg.org
Internal Revenue Service: http://www.irs.gov
Public Employees' Retirement System: http://www.calpers.ca.gov

Bylaw: 9250 CABRILLO UNIFIED SCHOOL DISTRICT
Adopted: December 11, 2008 Half Moon Bay, California
Revised: September 12, 2013

CSBA Sample

Exhibit

Remuneration, Reimbursement And Other Benefits

E 9250
Board Bylaws

RESOLUTION ON BOARD COMPENSATION FOR MISSED MEETINGS

Note: The following optional exhibit is for use by districts that offer compensation to members of the Governing Board for their service; see Options #1 and 2 in the accompanying board bylaw. Pursuant to Education Code 35120, a Board member may receive compensation for Board meetings that he/she missed if the Board makes a finding, by resolution, that one or more specified circumstances exist.

WHEREAS, the Governing Board of the _____ School District appreciates the services provided by members of the Board and provides compensation for meeting attendance in accordance with Education Code 35120 and Board Bylaw 9250; and

WHEREAS, Education Code 35120 provides that the monthly compensation provided to Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by Board resolution; and

WHEREAS, Education Code 35120 specifies limited circumstances under which the Board is authorized to compensate a Board member for meetings he/she missed; and

WHEREAS, the Board finds that (name of Board member) did not attend the Board meeting(s) on (dates) for the following reason(s): (check applicable reasons)

[ ] Performance of other designated duties for the district during the time of the meeting
[ ] Illness or jury duty
[ ] Hardship deemed acceptable by the Board

NOW THEREFORE BE IT RESOLVED that the Board of the _____ School District approves full compensation of the Board member for the month of _____.

PASSED AND ADOPTED THIS _____ day of _____, _____ at a regular meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____ _____
Secretary President

8/13

Cabrillo USD

Board Bylaw

Remuneration, Reimbursement And Other Benefits

BB 9250
Board Bylaws

Compensation

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

(cf. 9150 - Student Board Members)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

(cf. 1160 - Political Processes)
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UNITED STATES CODE, TITLE 42
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